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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1938 ISSUE

NINETEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FOREWORD

The Institute presents herewith the Nineteenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year.

In recent years much of the information in the latter section is at a date a year later than that which the Edition is expected to cover. For instance, while the 1937 Edition is presumed in general to give information as at Dec. 31st, 1936, it will be seen by turning to pages 24 to 28, pages 32 to 42 and page 49 of that edition that much of it is at Dec. 31st, 1937.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note further improvement in tax collections in many municipalities in 1937. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn enables them to obtain any capital needed at a low rate of interest.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1938.

Citizens' Research Institute of Canada

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1937-1938

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1937 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (X) Amount	Revenue Producing (X) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	Indirect and Contingent Liabilities and Guarantees Amount	Indirect and Contingent Liabilities and Guarantees Per Capita	Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1)	Amount	Per Capita	Revenue from Dominion Government (2) Per Capita
Dominion	11,120,000	3,466,556	$230,000,000	$20.68	$3,318,235,584	$297.74	$65,657,700	$ 5.90	$ [3]	$	$1,263,867,015 [20]	$113.66	E	$530,592,809 [4]	$47.72	$ .....
(March 31st, 1938)	10,376,786												R	510,832,702	45.94	
	8,787,949															
British Columbia	751,000	359,279	?	?	145,356,561 [8]	193.55	33,591,706	44.73	39,522,623 [9]	52.63	48,631,262 [10]	64.76	E	31,307,982	41.69	2.18
(March 31st, 1938)	694,263												R	30,973,652	41.24	
	524,582															
Alberta	778,000	248,800	27,543,641	35.40	155,606,208	200.01	12,033,078	15.47	5,800,000 [12]	7.46	8,281,687 [13]	10.64	E	16,404,152 [14]	21.09	2.30
(March 31st, 1938)	731,605												R	19,172,218	24.64	
	588,454															
Saskatchewan	939,000	237,975	50,875,228	54.18	123,949,693	132.00	12,539,314	13.35	67,452,046	71.83	26,236,537 [15]	27.94	E	23,409,520	24.93	6.04
(April 30th, 1938)	921,785												R	17,212,661	18.33	
	757,510															
Manitoba	717,000	219,723	49,412,532	68.92	127,493,497	177.82	11,373,298	15.86	nil	.....	3,973,295 [7]	5.54	E	16,530,265	23.05	3.45
(April 30th, 1938)	700,139												R	14,705,634	20.51	
	610,118															
Ontario	3,711,000	363,282	229,509,009	61.85	585,557,531	157.79	9,884,830	2.66	49,000,000 [11]	13.20	137,308,097	37.00	E	83,851,485 [16]	22.60	.81
(March 31st, 1938)	3,431,683												R	88,461,204	23.84	
	2,933,662															
Quebec	3,135,000	523,534	7,853,622 [18]	2.51	257,576,099 [18]	82.16	22,878,410	7.30	9,500,000	3.03	17,153,564 [19]	5.47	E	53,521,487	17.07	.79
(June 30th, 1938)	2,874,255												R	50,119,582	15.99	
	2,360,665															
New Brunswick	440,000	27,473	8,465,500 [5]	19.24	89,801,573 [5]	204.09	10,733,098	24.39	6,443,633	14.64	2,246,346	5.11	E	7,965,410	18.10	3.56
(October 31st, 1938)	408,219												R	7,840,674	17.82	
	387,876															
Nova Scotia	542,000	20,743	19,115,201 [6]	35.27	103,182,380 [6]	190.37	8,668,517	15.99	1,418,155	2.62	627,239	1.16	E	10,871,053	20.05	3.61
(November 30th, 1938)	512,846												R	10,933,442	20.17	
	523,837															
Prince Edward Island	93,000	2,184	.....	.....	6,690,000	71.94	1,580,679	17.00	1,225,243	13.17	29,500	.32	E	1,705,966	18.34	6.96
(December 30th, 1938)	88,038												R	1,585,192	17.04	
	88,615															

(X) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

[1] These are the 1937 figures, per capitas of which are listed in Tax Conference Reports Nos. 166, 168. They are compiled as nearly as possible on a comparable basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief whether or not these were capitalized.

[2] Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

[3] Treasury bills of $150,250,000 included in debenture debt.

[4] Including railway and steamship deficits amounting to $41,426,648 or $3.73 per capita. This covers only interest on debt in the hands of the public.

[5] $499,500 housing debt repaid to Dominion during 1937-38.

[6] Includes $487,000 housing debt.

[7] Not including $3,000,000 Canadian Northern Rly. guarantee. In addition, Province has outstanding treasury bills of $6,875,932 with the chartered banks in connection with the closing of the Provincial Savings Office, against which there are pledged securities amounting to $7,120,654 par value, the proceeds of which upon realization are to apply to reduction of said bills.

[8] Includes $20,160,000 P.G.E. Rly. guaranteed stock and bonds, interest on which is borne by the Province. Now regarded as a direct debt.

[9] Includes $33,271,716 treasury bills to Dominion.

[10] Includes $40,157,523 for railways controlled by Dominion Government; also $7,233,333 for Vancouver and District Joint Sewerage and Drainage Board, against which there is a sinking fund of $1,033,085.

[11] In addition, demand deposits, Province of Ontario Savings Office, $40,325,014.

[12] In addition, $7,020,067 savings certificates outstanding.

[13] After deducting $1,804,371 sinking funds against guarantees. Does not include $32,233,658 for railways either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

[14] Public accounts state revenues exclude uncollected receivables, but expenditure includes accounts payable. Debt Service shows a reduction, as interest not paid at contracted rates.

[15] Not including $27,392,911 guarantee for railways controlled by Dominion Government.

[16] Includes the $2,920,963 turned over by Ontario to municipalities which formerly collected income tax.

[18] Balance of loan *re* workmen's dwellings has been repaid to Dominion.

[19] Not including promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $15,785,758.

[20] Plus an indeterminate amount for loans made by approved lending institutions under the Home Improvement Loans Guarantee Act.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1937	Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Net General Debenture Debt Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1937 Amount	TAXES LEVIED 1937 Per Capita	1937 TAX LEVY UNPAID At Dec. 31st, 1937 Amount	1937 TAX LEVY UNPAID At Dec. 31st, 1937 Per Capita	1937 TAX LEVY UNPAID At Dec. 31st, 1937 % of 1937 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1937 taxes unpaid) (After deduct. reserve if any) Amount	ACCUMULATED TAX ARREARS (Incl. 1937 taxes unpaid) (After deduct. reserve if any) Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve) Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve) Per Capita
BRITISH COLUMBIA					(X)												
New Westminster	14,495	17,524	20,000	5.4	$4,043,218	$202.16	$ 7,945,624	$ 397	$ 520,824	$26.04	$ 70,590	$ 3.53	13.6%	$ 194,738	$ 9.74	$?	$.....
North Vancouver	7,652	8,510	9,000*x*	4.9	?	.....	3,637,245	404	217,016	24.11	61,082	6.79	28.1%	78,721[1]	8.75	600,765[15]	66.75
Vancouver	117,217	246,593	259,987	43.7	50,017,127	192.38	216,966,863	835	10,436,497	40.14	934,819	3.60	9.0%	5,947,985	22.88	3,555,523[13]	13.68
Victoria	38,727	39,082	40,000	7.2	[8]	.....	36,063,545	902	1,679,717	41.99	296,725	7.42	17.7%	568,194	14.20	2,299,141	57.48
Burnaby District	15,000	25,564	28,000*x*	35.0	2,925,451	104.48	11,875,441	424	600,406	21.44	179,247	6.40	29.9%	307,716	10.99	2,186,235	78.08
ALBERTA																	
Calgary	63,305	83,716	85,726	40.5	8,564,373	99.91	56,773,081	662	3,449,776	40.24	813,232	9.49	23.6%	1,294,010[12]	15.09	4,060,586	47.37
Edmonton	58,821	79,179	87,034	42.5	19,559,138	224.73	53,948,165	620	3,694,192	42.45	690,478	7.93	18.7%	2,006,319	23.05	3,866,376[17]	44.42
Lethbridge	11,097	13,489	13,520	10.8	1,074,522	79.47	10,106,312	748	545,170	40.32	100,128	7.41	18.4%	382,041	28.26	144,603[4]	10.70
Medicine Hat	9,634	10,300	10,500	17.0	1,664,715	158.54	6,985,600	665	362,839[14]	34.56	103,862[7]	9.89	28.6%	532,671[14]	50.73	588,929[9]	56.09
SASKATCHEWAN																	
Moose Jaw	19,285	21,299	19,500	15.2	2,255,082	115.64	16,803,105	862	889,168	45.60	382,138[2]	19.60	43.0%	987,418[3]	50.64	[3]	.....
Regina	34,432	53,209	53,389	13.2	6,767,796	126.76	42,241,360	791	2,354,944	44.11	825,618	15.46	35.1%	1,224,782[18]	22.94	[18]	.....
Saskatoon	25,739	43,291	41,734	12.5	7,521,556	180.23	33,107,821	793	1,857,574[6]	44.51	638,231	15.29	34.4%	1,414,950[5]	33.90	55,043[5]	1.32
MANITOBA																	
Brandon	15,397	17,082	17,417	9.0	1,301,204	74.70	10,978,400	630	484,150	27.80	193,583	11.11	40.0%	250,190[11]	14.36	1,048,281[19]	60.19
St. Boniface	12,821	16,305	16,480	17.6	‡	‡	8,801,970	534	573,739	34.81	161,960	9.83	28.2%	294,219	17.85	2,120,200[16]	128.65
Winnipeg	197,087	218,785	223,103	23.2	10,875,289	48.74	193,819,580	869	8,971,388	40.21	2,320,542	10.40	25.9%	2,832,505[10]	12.70	1,926,324[10]	8.63

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

x Approximate.

‡ Not segregated.

[1] After deducting a reserve of $22,880.

[2] After write-offs for property acquired by the City and other adjustments.

[3] Reserve of $2,933,036 has been applied first against total tax sale lands of $2,692,659, and balance has been deducted from total taxes uncollected of $1,227,795.

[4] After deducting reserve of $486,980.

[5] Total reserve of $1,374,032 and $460,118 school reserve have been deducted from tax sale lands.

[6] Includes $118,454 levied in form of business licenses.

[7] Amount collectible.

[8] Debt consolidated.

[9] After deducting reserve of $1,465,434.

[10] After deducting reserve.

[11] After deducting reserve of $219,380 against business tax arrears.

[12] Amount collectible.

[13] After deducting reserve of $487,737.

[14] Includes rental and business taxes receivable.

[15] After deducting a reserve of $614,501.

[16] After deducting reserve of $1,103,807.

[17] After deducting reserve of $1,884,721.

[18] Including tax sale lands and certificates of $2,084,336. Of the total outstanding, school and government taxes amount to $983,327. A reserve of $2,268,557 has been deducted, of which $1,767,088 is municipal reserve; the balance reserves set up by school districts.

[19] After deducting reserve of $100,000.

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(Information from Official and other reliable sources, but not guaranteed.)

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)	
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
BRITISH COLUMBIA															
New Westminster	$ 609,500	$	$30.47	$1,080,114	$6,840,639 [22]	$342.03	34.2%	$1,925,211	$ 96.26	$4,915,428	$245.77	$ 55,000	$167,953	$692,810	$ .....
North Vancouver	561,430	.....	62.38	353,589	3,397,290 [1]	377.48	37.7%	1,044,730 [9]	116.08	2,352,560	261.40	.....	60,000 [10]	?	.....
Vancouver	10,300,176	.....	39.62	5,683,007	70,468,839 [8]	271.05	27.1%	16,002,126	61.55	54,466,713	209.50	5,046,070	2,394,791 [23]	2,949,301	.....
Victoria	[11]	.....	.....	.....	14,288,606 [7]	357.21	35.7%	847,178	21.17	13,441,428	336.04	.....	.....	.....	.....
Burnaby District	203,200	.....	7.26	465,850 [4]	3,530,215 [5]	126.08	12.6%	171,876	6.14	3,358,339	119.94	205,000	[6]	57,660 [4]	.....
ALBERTA															
Calgary	2,106,033	70,333	25.38	1,765,448	23,637,309	275.73	27.6%	10,547,190	123.03	13,090,119	152.70	2,553,002 [20]	1,695,558 [21]	680,000	.....
Edmonton	3,039,385	322,666	38.63	1,449,050	30,103,673	345.88	34.6%	5,378,573	61.79	24,725,100	284.09	.....	2,513,933 [25]	?	.....
Lethbridge	212,784	51,250	19.53	432,505	4,115,441	304.40	30.4%	2,524,477	186.73	1,590,964	117.68	.....	170,000	259,360	.....
Medicine Hat	114,070	.....	10.86	168,490	2,808,902	267.51	26.7%	439,997 [12]	41.90	2,368,905	225.61	.....	43,677	[13]	.....
SASKATCHEWAN															
Moose Jaw	479,158	26,000	25.91	624,926	6,028,579 [3]	309.16	30.9%	2,552,496	130.90	3,476,083	178.26	87,000	116,800	283,335	.....
Regina	2,236,500	274,246	47.03	2,389,610	18,389,458 [24]	344.44	34.4%	8,380,297	156.97	10,009,161	187.47	See note [24]	745,916	1,313,445	.....
Saskatoon	2,609,083	199,814	64.91	2,739,332	16,558,026 [17]	396.75	39.7%	7,506,329	179.86	9,051,697	216.89	.....	1,051,693	1,590,295	.....
MANITOBA															
Brandon	704,000	.....	40.42	441,889	3,634,823 [2]	208.69	20.9%	2,145,208	123.17	1,489,615	85.52	[19]	460,549 [18]	322,787	.....
St. Boniface	284,000	.....	17.23	776,951	5,585,954 [26]	338.95	33.9%	794,338	48.20	4,791,616	290.75	.....	.....	?	.....
Winnipeg	9,795,000 [14]	.....	43.90	5,223,519	76,096,627 [15]	341.08	34.1%	34,446,739	154.40	41,649,889	186.68	8,849,743 [16]	2,575,364	3,711,265	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

[1] In addition, $292,500 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.
[2] Includes $293,543 unsold bonds and $122,787 debentures defaulted. In addition, $92,500 Exhibition bonds guaranteed.
[3] Not including unsold debentures of $47,019.
[4] Total for local improvements.
[5] Includes $326,600 bonds defaulted at maturity and $460,810, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.
[6] Owe Provincial Government on treasury notes for relief, $189,543; sinking fund arrears, $972,256; debenture interest defaulted, $724,632.
[7] Does not include $53,000 guaranteed bonds or guaranteed interest for a ten-year period on $500,000.
[8] Does not include $6,101,641 unissued bonds, against which bank loans of $5,046,070. Includes $4,657,640, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board, but not $554,787, being share of this Board's bank loan. Nor does it include Greater Vancouver Water District permanent debt of $5,580,000, its temporary debt of $850,000, nor the bonds of Vancouver and New Westminster assumed by the Board, amounting to $4,240,193. The total sinking fund of the Water Board is $2,210,859, and the Board's 1937 operations resulted in a surplus of $17,682.
[9] Includes $962,720 North Vancouver bonds at par.
[10] Includes $30,000 Provincial Government loan. In addition, interest due and unpaid of $820,274.
[11] Debt consolidated.
[12] Not including $977,993, being amount sinking fund is in arrears, less surplus earnings.
[13] All sinking funds on hand have been credited to public utilities.
[14] As given in the Winnipeg School District balance sheet, against which sinking fund is $5,349,159. Not all of this debt is issued by the City on behalf of the School District, the City figures shown being: school debt, $8,250,000, sinking fund, $4,115,436.
[15] Includes $10,659,315, being share of Greater Winnipeg Waterworks net debt. See also footnote [14].
[16] Net, after deducting $371,363 sinking funds on hand. Includes Dominion loan. In addition, school bank loans and overdrafts of $2,020,125.
[17] Includes $47,019 unsold debentures.
[18] Includes $60,675 Manitoba Government relief loans. In addition, interest in default of $103,384.
[19] Bank loan of $40,700 against unsold debentures.
[20] $2,000,000 *re* Glenmore Water System, against which: debentures hypothecated, $2,551,514; treasury bills, $151,303; and sinking fund trustees, $401,699.
[21] Bank loan, $486,000; Province of Alberta treasury bill, $1,209,558. In addition, owe school boards $500,387, against which school boards have bank loans of $465,909.
[22] Includes $41,798, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board; $154,012 government relief loans; and $1,763 unsold bonds; but not $600,000 guaranteed as to interest only.
[23] Includes advances from capital, $299,673.
[24] Includes $1,103,128 unsold debentures, against which there has been borrowed $279,000 from the bank and $427,978 from the Provincial Government. Information regarding school bank loans not at hand.
[25] Includes $1,250,000 owing the Provincial Government.
[26] Includes $553,793, being share of Greater Winnipeg Waterworks net debt; also matured debentures in default.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 49,300	$	$1,371,800	$ 68.59	$ 499,590	$ 872,210	$43.61	$ 27,930S	$ 98,715S	$	$ .....
North Vancouver	703,500	.....	.....	46,200	251,000*f*	1,000,700	111.19	?	?	.....	?	.....	.....	12,710S*f*
Vancouver	6,249,243	.....	.....	213,100	.....	6,462,343	24.86	2,012,757	4,449,586	17.12	150,690S	.....	.....	.....
Victoria	[4]	.....	.....	69,000	.....	[4]	.....	[4]	[4]	.....	[3]	.....	.....	.....
Burnaby District	467,900	.....	.....	13,800	.....	481,701	17.20	48,813	432,888	15.46	15,272D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	2,927,871	2,855,644	.....	.....	10,958,446	186.60	6,432,700	4,525,746	52.79	7,277S	77,759S	48,813D	.....
Edmonton	2,155,036	1,586,948	653,825	.....	770,154*t*	5,165,962	59.36	.....	5,165,962	59.36	129,400S	673,653S	22,315S	287,971S*t*
Lethbridge	466,249	705,083	455,167	.....	.....	1,626,499	120.30	1,110,057	516,442	38.20	17,707S	104,933S	31,859D	.....
Medicine Hat	1,026,089	81,053	.....	.....	37,045*g*	1,144,187	108.97	439,997	704,190	67.07	8,881S	58,664S	.....	123,986S*g*
SASKATCHEWAN														
Moose Jaw	1,432,132	1,012,759[2]	.....	.....	.....	2,444,891	125.38	1,223,890	1,221,001	62.62	7,086S	[2]	.....	.....
Regina	2,419,122	2,233,726	2,008,018	.....	.....	6,660,866	124.76	3,419,501	3,241,365	60.71	92,372S	527,715S	89,276D	.....
Saskatoon	874,396	1,898,147	1,291,366	.....	.....	4,063,909	97.38	2,533,768	1,530,141	36.66	68,356S	307,075S	63,421D	300S*b*
MANITOBA														
Brandon	669,415	.....	[1]	.....	.....	669,415	38.43	481,004	188,411	10.82	24,775S[7]	.....	.....	.....
St. Boniface	680,000	.....	.....	.....	553,793[8]	1,233,793	74.87	‡	‡	.....	11,826S	.....	.....	.....
Winnipeg	5,232,199	26,302,000	.....	2,150,000	12,159,315[5]	45,843,514	205.48	15,068,914	30,774,600	137.94	48,610S	212,325S	.....	11,882D[6]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

b Motor bus.
g Gas.
S Surplus.
[1] Railway has ceased operations.
[2] Plant has been sold.
[3] Sooke Lake System, profit of $62,786. Goldstream System, loss of $9,504.
f Ferry.
t Telephone.
D Deficit.
‡ Not segregated.
[4] Debt consolidated.
[5] Central steam heating plant, $1,500,000, and share of net debt of Greater Winnipeg Water District, $10,659,315, largely carried by taxation, the levy on Winnipeg for this purpose in 1937 being $716,251.
[6] Central steam heating.
[7] Before deducting interest in default from March 1st, 1937.
[8] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1937		1937 TAX LEVY UNPAID At Dec. 31st, 1937			ACCUMULATED TAX ARREARS (Incl. 1937 taxes unpaid) (After deduct. reserve if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve)	
	Dominion Census		City's Report		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1937 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
	1921	1931	1937														
ONTARIO					(X)												
Belleville	12,206	13,790	14,764	2.8	$1,623,325	$109.95	$10,148,730	$ 687	$ 594,729	$40.28	$ 120,982	$ 8.19	20.3%	$ 228,725	$15.49	$ 8,942	$ .61
Brantford	29,440	30,107	31,439	4.9	2,978,495	94.74	26,705,468	849	1,281,170	40.75	248,423	7.90	19.4%	457,196[27]	14.54	38,743	1.23
Chatham	13,256	14,569	16,153	2.5	347,571	21.52	14,322,343	887	509,101	31.52	95,101	5.89	18.7%	158,776	9.83	.....	.....
Cornwall	7,419	11,126	12,870	1.0	590,327	45.87	9,789,604	761	286,709	22.28	54,341	4.22	18.9%	81,726	6.35	.....	.....
Fort William	20,541	26,277	24,362	13.5	2,699,345	110.80	28,726,731	1,179	1,250,101	51.31	174,297	7.15	13.9%	349,095	14.33	523,446[1]	21.49
Galt	13,216	14,006	14,410	2.5	1,205,245	83.64	11,106,215	771	508,362	35.28	49,337	3.42	9.7%	121,219[10]	8.41	65,486	4.54
Guelph	18,128	21,075	21,558	4.9	1,315,234	61.02	13,888,108	644	816,157	37.86	192,164	8.91	23.5%	380,962[24]	17.67	.....	.....
Hamilton	114,151	155,547	154,052	12.1	22,062,303	143.21	164,165,520	1,066	6,795,378[21]	44.11	1,017,835	6.61	15.0%	1,904,452[20]	12.36	514,893	3.34
Kingston	21,753	23,439	24,331	3.3	1,505,095	61.86	18,983,455	780	944,572	38.82	108,001	4.44	11.4%	134,486[2]	5.53	4,659	.19
Kitchener	21,763	30,793	32,825	4.4	3,198,578	97.44	26,122,591	796	1,284,349	39.13	148,823	4.53	11.6%	215,432[15]	6.56	.....	.....
London	60,959	71,148	76,424	10.0	5,679,587	74.32	82,433,271	1,079	3,440,791	45.02	580,117	7.59	16.9%	1,005,482	13.16	478,932	6.27
Niagara Falls	14,764	19,046	18,836	2.6	1,854,892	98.48	18,175,502	965	775,182	41.15	144,018	7.65	18.6%	8,819[3]	.47	[3]	.....
North Bay	10,692	15,528	15,287	3.3	2,011,352	131.57	9,519,825	623	671,034	43.90	152,517	9.98	22.7%	329,326[28]	21.54	14,261[28]	.93
Oshawa	11,940	23,439	24,844	3.4	2,322,522	93.48	16,273,800	655	936,979	37.71	156,898	6.32	16.7%	346,809[4]	13.96	[5]	.....
Ottawa	107,843	126,872	142,852	6.4	14,669,861	102.69	152,711,369	1,069	6,536,997	45.76	732,751	5.13	11.2%	996,206[9]	6.98	135,736	.95
Owen Sound	12,190	12,839	13,118	4.5	532,398	40.59	8,606,315	656	428,855	32.69	62,303	4.75	14.5%	50,939[17]	3.88	45,718	3.49
Peterborough	20,994	22,327	23,619	4.4	1,311,394	55.52	24,346,325	1,031	895,464	37.91	93,416	3.96	10.4%	171,142[11]	7.25	10,709	.45
Port Arthur	14,886	19,818	20,724	13.6	1,431,415	69.07	25,014,086	1,207	1,025,522	49.48	122,118	5.89	11.9%	369,944	17.85	452,171[25]	21.82
St. Catharines	19,881	24,754	27,426	3.7	1,200,735	43.78	24,170,001	881	1,127,926	41.13	188,797	6.88	16.7%	387,852[12]	14.14	[13]	.....
St. Thomas	16,026	15,430	16,248	2.8	745,957	45.91	15,036,574	925	602,892	37.11	93,201	5.74	15.5%	240,951[19]	14.83	.....	.....
Sarnia	14,877	18,191	18,155	2.5	739,766	40.75	18,504,244	1,019	698,547	38.48	149,854	8.25	21.4%	345,213[18]	19.01	[18]	.....
Sault Ste. Marie	21,092	23,082	23,823	7.6	1,301,785	54.64	19,046,253	799	753,470	31.63	144,551	6.07	19.2%	326,862	13.72	276,798	11.62
Stratford	16,094	17,742	17,384	4.4	1,146,585	65.96	13,749,100	791	697,798	40.14	135,256	7.78	19.4%	290,296[6]	16.70	11,608	.67
Sudbury	8,621	18,518	26,315	4.0	2,548,788	96.86	13,361,261	508	830,971	31.58	137,512	5.23	16.5%	176,233[26]	6.70	[26]	.....
Timmins	3,843	14,200	23,622	1.6	908,819	38.47	8,129,444	344	573,621	24.28	123,706	5.24	21.6%	129,139[7]	5.47	1,551	.07
Toronto	521,893	631,207	648,309	32.3	77,942,200	120.22	974,204,593	1,503	35,215,926	54.32	5,143,241	7.93	14.6%	7,329,695[23]	11.31	680,770[30]	1.05
Welland	8,654	10,709	10,924	1.7	987,500	90.40	9,097,000	833	434,210	39.75	79,494	7.28	18.3%	145,297[8]	13.30	44,354	4.06
Windsor[31] (Dec. 31st, 1936)	38,591	63,108	101,568	4.9	23,296,137	229.37	92,661,720	921	4,262,278	41.96	788,214	7.76	18.5%	2,886,822[32]	28.42	3,253,244[33]	32.03
Woodstock	9,935	11,395	11,382	2.4	610,109	53.60	7,457,948	655	331,365	29.11	28,381	2.49	8.6%	60,173[16]	5.29	.....	.....
York Twp.**	?	62,978	74,126	7.9	12,185,796	164.39	28,053,560	378	2,721,828	36.72	858,755	11.58	31.5%	1,652,801	22.30	270,312[14]	3.65
Twp. of East York**	?	33,030	38,028	5.8	5,255,289	138.20	14,497,504	381	1,083,424	28.49	327,830	8.62	30.2%	770,915[29]	20.27	[29]	.....
Scarborough Twp.**	9,406	20,682	21,834	63.7	3,005,402	137.64	10,474,855	480	604,599	27.69	186,973	8.56	30.9%	427,860	19.60	457,896[22]	20.97
Etobicoke Twp.**	10,463	12,276	15,018	42.4	1,699,724	113.18	6,842,675	456	619,491	41.25	217,791	14.50	35.2%	634,202	42.23	?	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) After deducting reserve of $115,000.
(2) After deducting reserve of $78,251.
(3) A total reserve against tax arrears, tax sale lands, etc., of $396,290 has been set off first against tax sale lands of $58,136, and balance against arrears.
(4) After deducting reserve of $38,918.
(5) Tax sale lands of $187,659 purchased out of reserve funds.
(6) After deducting reserve of $18,003.
(7) After deducting reserve of $39,588.
(8) After deducting reserve of $63,219.
(9) After deducting reserve of $165,462.
(10) After deducting reserve of $15,408.
(11) After deducting reserve of $58,538.
(12) After deducting reserve of $80,311.
(13) Tax sale lands of $169,732, against which complete reserve.
(14) After deducting $1,162,520 reserve against tax sale lands and uncollected taxes.
(15) After deducting reserve of $132,017.
(16) After deducting reserve of $4,004.
(17) After deducting reserve of $75,458.
(18) Reserve of $172,139 applied first against tax sale lands of $118,000, and balance of $54,139 deducted from uncollected taxes.
(19) After deducting reserve of $89,291.
(20) After deducting reserve of $198,063.
(21) Gross figure before deduction of reserve for uncollectible taxes of $135,908.
(22) After deducting reserve of $410,096.
(23) After deducting reserve of $438,782.
(24) After deducting reserve of $94,894.
(25) After deducting reserve of $592,277.
(26) Reserve of $178,189 has been applied first against tax sale lands of $46,438, and balance of $131,751 against tax arrears.
(27) After deducting reserve of $150,973.
(28) Reserve of $130,825 has been applied against tax sale lands
(29) Reserve of $466,384 has been applied first against tax sale lands of $438,844, and balance against tax arrears.
(30) After deduction of reserve.
(31) Windsor figures include those formerly given under East Windsor, Sandwich, Walkerville and Windsor.
(32) Large reserve against this.
(33) Covered by reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts		
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
ONTARIO															
Belleville	$ 884,954	$	$59.94	$ 832,068	$2,913,139	$197.31	19.7%	$ 973,749	$ 65.95	$1,939,390	$131.36	$	$112,000	$418,000x	$ .....
Brantford	579,319	79,095	20.94	522,533	5,308,531	168.85	16.9%	1,113,712	35.42	4,194,819	133.43	187,770	323,417	131,603	.....
Chatham	35,351	.....	2.19	142,212 [9]	576,585	35.70	3.6%	.....	.....	576,585	35.70	5,995	88,000	.....	.....
Cornwall	208,257	.....	16.18	374,945 [9]	784,447	60.95	6.1%	.....	.....	784,447	60.95	.....	.....	.....	.....
Fort William	1,817,492	129,000	79.90	801,824	7,448,406 [1]	305.74	30.6%	3,830,448	157.23	3,617,958	148.51	150,000	213,417	787,244 [9]	64,227
Galt	192,092	.....	13.33	372,423	2,208,379 [8]	153.25	15.3%	750,292	52.07	1,458,087	101.18	4,603	110,669	146,175	.....
Guelph	556,774	.....	25.83	596,783	3,479,402	161.40	16.1%	1,886,804	87.52	1,592,598	73.88	.....	225,000	362,597	.....
Hamilton	3,787,895	510,000	27.90	1,031,389	28,651,514 [14]	185.99	18.6%	715,745	4.64	27,935,769	181.34	942,209	.....	.....	156,702
Kingston	740,213	.....	30.42	398,769	3,185,397	130.92	13.1%	1,455,071	59.80	1,730,326	71.12	.....	.....	526,240 [9]	.....
Kitchener	846,778	112,500	29.22	717,119	3,615,648	110.15	11.0%	.....	.....	3,615,648	110.15	243,000	187,000	.....	.....
London	2,208,937	135,933	30.68	435,114	10,640,416 [2]	139.23	13.9%	2,616,900	34.24	8,023,516	104.99	345,850	1,197,934	.....	.....
Niagara Falls	342,965	.....	22.43	376,722	2,663,236 [3]	141.39	14.1%	.....	.....	2,663,236	141.39	See note [3]	.....	.....	.....
North Bay	470,956	100,111	37.36	461,054	2,340,515	153.10	15.3%	.....	.....	2,340,515	153.10	.....	252,226	.....	.....
Oshawa	728,885	.....	29.34	722,691	3,363,542 [4]	135.38	13.5%	.....	.....	3,363,542	135.38	.....	365,000	.....	.....
Ottawa	3,093,680	1,627,607	33.05	2,333,353 [9]	23,471,933	164.31	16.4%	4,881,591	34.18	18,590,342	130.13	881,956	743,043	205,371 [9]	85,357
Owen Sound	332,000	8,000	25.92	163,649	1,570,176	119.70	11.9%	999,857	76.22	570,319	43.48	.....	.....	72,047	1,300
Peterborough	742,950	.....	31.46	472,521	4,316,948	182.77	18.3%	2,142,737	90.72	2,174,211	92.05	.....	166,120	277,312	.....
Port Arthur	1,057,845	30,949	52.53	487,328	4,796,955 [18]	231.47	23.1%	2,591,059	125.03	2,205,896	106.44	197,529	163,182	252,459	.....
St. Catharines	573,305	.....	20.90	319,137	2,307,000 [10]	84.12	8.4%	739,421	26.96	1,567,579	57.16	.....	314,000	114,549	.....
St. Thomas	248,526	.....	15.30	50,132	1,021,556 [13]	62.87	6.3%	.....	.....	1,021,556	62.87	.....	189,539	.....	.....
Sarnia	238,529	43,513	15.53	28,893	1,640,247	90.35	9.0%	.....	.....	1,640,247	90.35	12,777	35,000	.....	.....
Sault Ste. Marie	1,120,730	117,000	51.96	468,157	3,146,667 [5]	132.09	13.2%	1,618,857	67.96	1,527,810	64.13	.....	.....	269,255	111,000
Stratford	451,230	70,000	29.98	554,422	2,675,293	153.89	15.4%	1,228,260	70.65	1,447,033	83.24	.....	320,000	273,845 [9]	25,619
Sudbury	260,919	354,341 [23]	13.47	854,611	2,870,659 [6]	109.09	10.9%	25,974	.99	2,844,685	108.10	.....	.....	.....	.....
Timmins	444,862	306,687	31.82	74,862	1,003,227	42.47	4.2%	.....	.....	1,003,227	42.47	258,530	165,000	.....	.....
Toronto	23,438,415	2,200,000	39.54	9,196,941	169,625,349 [15]	261.65	26.2%	29,229,940	45.09	140,395,409	216.56	.....	[24]	20,593	1,491,132
Welland	557,846	.....	51.07	201,007	1,793,509	164.18	16.4%	452,411	41.41	1,341,098	122.77	.....	24,000	24,703	.....
Windsor (Dec. 31st, 1936)	7,053,354	2,401,328	93.12	9,875,617 [9]	28,643,429	281.10	28.1%	?	.....	28,643,429	281.10 [27]	.....	4,427,056 [27]	.....	.....
Woodstock	197,423	.....	17.34	144,738	810,577 [12]	71.22	7.1%	171,905	15.11	638,672	56.11	1,540	41,460	2,944	.....
York Twp.	2,289,447	.....	30.89	?	13,649,405 [11]	184.14	18.4%	.....	.....	13,649,405	184.14	4,366,723	[17]	.....	.....
Twp. of East York	1,251,122	.....	32.90	1,721,362 [9]	5,618,986 [19]	147.76	14.8%	.....	.....	5,618,986	147.76	592,467	[20]	.....	.....
Scarborough Twp.	860,512	.....	39.41	1,901,836	4,248,526 [21]	194.58	19.5%	.....	.....	4,248,526	194.58	111,000	[22]	.....	.....
Etobicoke Twp.	509,615	.....	33.93	?	2,674,226 [25]	178.07	17.8%	.....	.....	2,674,226	178.07	?	?	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.

(1) In addition, guaranteed bonds of $433,100, made up as follows: McKellar General Hospital, $274,000; Ft. William Sanitorium, $125,000; and Y.M.C.A., $34,100.

(2) In addition, $180,000 Western Fair Association guarantee.

(3) Includes $110,076 unsold debentures, against which bank loan for similar amount.

(4) Includes $24,100 unsold bonds.

(5) In addition, hospital bonds of $37,000 guaranteed.

(6) Includes $57,442 unsold debentures. In addition, $41,883 guaranteed bonds.

(8) Includes unsold bonds of $38,925.

(9) Total for local improvements.

(10) In addition, have guaranteed hospital bonds of $54,000. Have also deposited $688,539 bonds with Province as collateral for possible loss re abandonment of Port Credit-St. Catharines radial project.

(11) Includes $4,124,908 debt matured and unpaid, but not $1,395,634 debt assumed by other municipalities, or $4,440,932 unsold bonds, against which there is a bank loan shown above of $4,366,723. Corresponding total debt in 1936 should have been $13,721,430.

(12) Not including guaranteed bonds of $3,775, Bickle Fire Engines, Ltd.

(13) In addition, guaranteed industrial bonds of $45,000.

(14) Does not include $1,000,000 liability re Hamilton Hydro purchase of Hamilton Cataract Power, Light & Traction Co., or $57,279 Twps. of Ancaster and Barton, assumed by the Hydro.

(15) In addition, $24,852,000 guaranteed bonds, made up of $24,263,000 Harbour Commission, mostly carried by taxation, and $589,000 Toronto Housing Company, Limited.

(17) Interest due and not paid, $1,146,015.

(18) Not including $390,000 guaranteed hospital bonds, on which carrying charges paid by City. Sinking funds accumulated, $80,331.

(19) Includes $1,480,525 debt matured and unpaid. Also debt assumed from York Township, but does not include $579,749 unsold bonds, against which there is a bank loan of $592,467 as above.

(20) Since March, 1935, interest has been paid at 3% instead of at contractual rates. Amount owing on basis of contractual rates not known.

(21) Includes $1,282,299 debt matured and unpaid.

(22) Interest due and unpaid, $738,800. (23) Includes $44,588 defaulted principal.

(24) Information not available at time of publication.

(25) Not including portion of debt owing by Long Branch. Includes overdue principal, Etobicoke's portion. Total debt, including Long Branch's share, $3,662,314.

(26) Includes debenture debts of former municipalities of East Windsor, Sandwich and Walkerville, also matured and unpaid principal of $8,921,597 and Essex border Utilities debt; including matured and unpaid of $1,421,390; but does not include $4,730,371 S. W. & A. Rly. guaranteed debt or $1,619,872 operating deficits thereon or $322,260 Windsor, Essex and Lake Shore Railway debt.

(27) Total bank loans etc. undivided. Overdue interest on debenture debt $5,281,052 not included.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 130,800	$	$	$	$ 185,265*g*	$ 316,065	$ 21.41	$	$ 316,065	$21.41	$ 8,292S	$ 24,925S	$	$ 9,576D*g*
Brantford	978,331	100,000	439,809	100,000	.....	1,618,140	51.47	401,816	1,216,324	38.69	4,367S	35,243S	31,693D	.....
Chatham	44,308	184,706	.....	.....	.....	229,014	14.18	.....	229,014	14.18	15,533S[6]	15,545S	.....	.....
Cornwall	194,120	.....	.....	.....	.....	194,120	15.08	.....	194,120	15.08	22,789S	.....	.....	.....
Fort William	1,493,575	300,000	864,000	5,487	194,882*t*	2,857,944	117.31	1,939,331	918,613	37.71	26,783S	18,313S	66,493D	27,662S*t*
Galt	311,792	189,975	.....	2,954	.....	504,721	35.03	251,879	252,842	17.54	3,757S	9,096S	.....	.....
Guelph	392,282	10,000[7]	43,500	.....	171,000*r*	616,782	28.61	339,418	277,364	12.86	11,312S	39,020S[7]	39,584D	25,650S*r*
Hamilton	4,179,724	2,240,000	.....	.....	.....	6,419,724	41.67	546,258	5,873,466	38.14	251,657S[5]	140,485S	.....	.....
Kingston	37,000	277,900[1]	.....	.....	[1]	314,900	12.94	89,669	225,231	9.26	20,223S	38,086S	.....	2,978S*g*
Kitchener	122,469	123,762	96,334	31,461	43,044*g*	417,070	12.71	.....	417,070	12.71	17,005S	34,414S	4,764S	10,413S*g*
London	765,768	737,554	.....	172,476	1,841,295[2]	3,517,093	46.02	1,173,164	2,343,929	30.67	91,562S	21,506S	.....	185,914D[2]
Niagara Falls	483,934	239,001	.....	85,410	.....	808,344	42.91	.....	808,344	42.91	8,610S	19,971S	.....	.....
North Bay	329,163	.....	.....	.....	.....	329,163	21.53	.....	329,163	21.53	11,827S	.....	.....	.....
Oshawa	430,297	173,370	.....	271,734	165,618*g*[3]	1,041,020	41.90	.....	1,041,020	41.90	11,679S	18,520S	.....	.....
Ottawa	5,649,699	593,379	.....	179,840	.....	6,422,918	44.96	2,502,437	3,920,481	27.44	25,744S	99,268S	.....	.....
Owen Sound	15,000	.....	.....	.....	475,000[8]	490,000	37.35	452,079	37,921	2.89	6,991S	8,472S	.....	3,143D*g*
Peterborough	724,860	527,920	.....	.....	276,000*g*	1,538,780	65.15	675,963	862,817	36.53	1,402S	14,916S	.....	2,691S*g*
Port Arthur	1,473,569	124,407	396,634	.....	57,444*t*	2,052,054	99.02	1,277,573	774,481	37.37	16,318S	44,760S	1,591S	20,187S*t*
St. Catharines	516,300	163,250	.....	32,640	.....	712,190	25.97	345,346	366,844	13.38	25,082S	35,997S	.....	.....
St. Thomas	240,852	1,762	.....	.....	32,985*g*[4]	275,599	16.96	.....	275,599	16.96	340S	597D	.....	[4]
Sarnia	248,132	56,577	.....	46,422	549,351*e*	900,481	49.60	.....	900,481	49.60	15,209S	29,870S	.....	[9]
Sault Ste. Marie	635,000*z*	*z*	.....	18,586	.....	653,586	27.44	427,461	226,125	9.49	13,419S	26,002S	.....	.....
Stratford	173,000	340,000	.....	70,000	57,860*g*	640,860	36.86	340,412	300,448	17.28	11,413S	25,686S	.....	8,500D*g*
Sudbury	107,287	150,201	.....	38,409	.....	295,897	11.24	.....	295,897	11.24	9,717S	103,194S	.....	.....
Timmins	94,408	.....	.....	.....	.....	94,408	4.00	.....	94,408	4.00	4,656S	.....	.....	.....
Toronto	25,020,973	21,630,513	24,886,000	198,000	4,107,855[10]	75,843,341	116.98	13,390,132	62,453,209	96.34	915,003S	110,173S	35,883S	[11]
Welland	314,298	171,240	.....	52,269	.....	537,807	49.23	184,209	353,598	32.37	34,864D	19,528S	.....	.....
Windsor (Dec. 31-36)	1,614,732	1,791,306	[15]	1,848,249	.....	5,254,287	51.73	.....	5,254,287	51.73	54,937S	81,672S	.....	.....
Woodstock	22,361	41,696	.....	19,318	.....	83,375	7.32	54,812	28,563	2.51	15,624S	14,724S	.....	.....
York Twp.	451,532	304,067	587,246	120,764	.....	1,463,609	19.75	.....	1,463,609	19.75	11,489S[13]	?	?	.....
Twp. of E. York	139,520	196,275	.....	27,902	.....	363,697	9.56	.....	363,697	9.56	14,647S	16,558S	.....	.....
Scarborough Twp.	1,014,818[12]	223,981[12]	.....	4,325[12]	.....	1,243,124[12]	56.94	.....	1,243,124	56.94	6,087S	9,527S	.....	.....
Etobicoke Twp.	778,547	148,916	.....	47,039	.....	974,502	64.89	.....	974,502	00.00	22,689S*	13,890S*	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

e Elevator.
g Gas.
r Guelph Junction Railway.
t Telephone.
z Waterworks and electric light combined.
S Surplus.
D Deficit.
[1] Electric light and gas plant.
[2] London and Port Stanley Railway.
[3] Gas plant owned by Ontario Shore Gas Co., under agreement, but payments in arrears.
[4] Gas plant not operating.
[5] No depreciation deducted.
[6] Not including construction charge of $30,482.
[7] Electric light and gas.

¶ AS REPORTED BY THE MUNICIPALITY

[8] Great Lakes Elevator Co., $400,000; gas, $75,000.
[9] Elevator company meeting all payments.
[10] Made up of Exhibition, $2,455,733; Royal Winter Fair, $1,296,482; abattoir, $280,640; ferries, $75,000.
[11] Exhibition, $197,093D; Royal Winter Fair, $80,712D; abattoir, $1,524S; ferries, $31,000D; housing, $8,958D.
[12] Total debt, including matured and unpaid.
[13] Before deduction of debt charges.
[14] Before deduction of debt charges or depreciation.
[15] S. W. & A. Rly. guarantee of $4,730,371 not included.
* 1936 figure.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1937			1937 TAX LEVY UNPAID At Dec. 31st, 1937			ACCUMULATED TAX ARREARS (Incl. 1937 Taxes Unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined					
	1921	1931	1937		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	% of 1937 Levy	Amount	Per Capita
QUEBEC					(X)					*		†			†	
Chicoutimi	8,937	11,877	14,068	1.9	$1,211,426	$ 86.11	$ 6,689,957	$ 476	$ 69,591	$188,190*w*	$18.32	$ 73,166*sw*	$ 5.20	38.9%	$120,518[22]	$ 8.57
Granby	6,785	10,587	12,700	1.5	‡	.....	6,860,168	540	70,005	115,726	14.62	20,142[10]	1.59	17.4%	46,648[11]	3.67
Hull (Apr. 30th, 1938)	24,117	29,433	30,667	6.2	3,384,954	110.38	18,800,679	613	217,067	477,796	22.66	129,038[13]	4.21	27.0%	268,807[13]	8.77
Joliette	9,039	10,765	12,467	2.0	‡	.....	5,018,942	403	59,045	70,528	10.39	24,690*s*	1.98	35.0%	78,313	6.28
Lachine	15,404	18,630	19,552	4.7	‡	.....	19,499,168	997	203,939	461,263	34.02	174,056	8.90	26.2%	331,040[2]	16.93
Levis (Apr. 30th, 1936)	10,470	11,724	11,873	3.5	‡	.....	6,063,062	511	21,346	139,381	13.53	31,433*s*	2.65	22.5%	82,780*s*	6.97
Montreal (Apr. 30th, 1937)	618,506	818,577	885,000	50 2	‡	.....	920,055,859	1,040	8,715,293	29,473,035[15]	43.15	9,345,827*w*	10.56	24.5%	15,598,836[16]	17.63
Outremont	13,249	28,641	29,850	1.5	5,430,026	181.91	36,276,704	1,215	306,140	851,455[9]	38.78	216,532	7.25	18.7%	406,907	13.63
Quebec (Apr. 30th, 1937)	95,193	130,594	145,000	8.8	‡	.....	117,219,012	808	1,146,496	4,254,552[17]	37.25	1,642,350	11.33	30.4%	3,924,039[18]	27.06
St. Hyacinthe	10,859	13,448	16,542	1.7	1,173,054	70.91	14,369,153	869	[19]	191,130[19]	11.55	27,329[19]	1.65	14.3%	50,473[19]	3.05
St. Johns (Dec. 31st, 1936)	7,734	11,256	12,600	2.1	952,806	75.62	10,585,375	840	54,176	170,288	17.81	45,209*s*	3.59	26.5%	154,645	12.27
Shawinigan F. (June 30–37)	10,625	15,345	17,335	1.5	3,830,014	220.94	26,280,330	1,516	237,674	477,530	47.03	31,260*s*	1.80	6.5%	103,509	5.97
Sherbrooke	23,515	28,933	31,832	4.8	4,302,061	135.15	26,805,405	842	*m*	598,896	18.81	109,719	3.45	18.3%	220,821	6.94
Sorel	8,174	10,320	11,509	3.1	1,176,000	102.18	5,012,050	436	53,138	115,496	13.65	36,804*s*	3.20	31.9%	56,154*s*	4.88
Thetford Mines (Nov. 30–37)	8,272	10,701	11,000[20]	3.3	219,900	19.99	5,538,250	403	53,488	122,998*w*	16.04	?	.....	.....	122,600[12]	11.15
Three Rivers	22,367	35,450	42,000	5.0	9,040,515	215.25	27,760,235[5]	661	393,216	1,131,477	36.30	362,366	8.63	23.8%	1,519,810[6]	36.19
Valleyfield	9,215	11,411	13,411	1.8	843,069	62.86	10,915,325	814	86,757	185,358	20.29	39,906*s*	2.97	21.5%	150,027*sw*	11.19
Verdun	25,001	60,745	63,582	2.2	10,492,005	165.02	41,103,920	646	398,224	1,152,070[4]	24.38	270,117	4.25	17.4%	368,056[3]	5.79
Westmount	17,593	24,235	26,000	1.5	5,295,778	203.69	67,157,557	2,583	*m*	1,593,312	61.28	284,947	10.96	17.9%	587,869	22.61
NEW BRUNSWICK																
Moncton	17,488	20,689	21,987	3.3	2,691,837	122.43	22,928,228	1,043	*m*	824,966	37.52	210,337	9.57	25.5%	231,356[21]	10.52
Saint John	47,166	47,514	50,000*e*	14.3	?	.....	44,638,100	893	*m*	2,091,172	41.82	657,625	13.15	31.5%	745,765[8]	14.92
NOVA SCOTIA																
Glace Bay	17,007	20,706	24,000	9.7	1,080,685	45.03	5,212,950	217	*m*	381,124	15.88	103,640	4.32	27.2%	233,806[7]	9.74
Halifax (Apr. 30th, 1937)	58,372	59,275	59,275	6.7	8,661,301	146.12	59,297,080	1,000	*m*	2,171,010	36.63	540,895	9.13	24.9%	894,627[14]	15.09
Sydney	22,545	23,089	26,000	5.8	1,901,471	73.14	12,200,257	469	*m*	615,312	23.67	138,882	5.34	22.6%	156,903[1]	6.03
PRINCE EDWARD ISLAND																
Charlottetown (Jan. 15–37)	12,347	12,361	13,850	1.9	1,448,520	104.58	9.156,124	661	*m*	206,012	14.87	51,'01	3.74	25.3%	131,942	9.53

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

m Included in municipal.
w Includes water taxes, but not metered water rates.
* Does not include water taxes unless otherwise noted.
† Includes school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column, next page.
e Estimated.
s Not including school taxes.
‡ Not segregated.

[1] After deducting reserve of $151,045.
[2] After deducting reserve of $27,629. Tax figures do not include water taxes. Water tax levy, $102,224; arrears, $152,729, with a reserve against them of $92,246.
[3] After deducting reserve of $66,370. Includes school tax arrears of $113,563.
[4] Includes $328,558, City's share of Montreal sales and income taxes. Corresponding municipal tax in 1936 was $1,140,880.
[5] In addition, $24,167,000 temporarily exempt.
[6] After deducting reserve of $262,193.
[7] After deducting reserve of $60,422. Tax sale lands of $12,913 additional.
[8] After deducting reserve of $974,828.
[9] Includes sales and income taxes of $154,914, also business tax of $11,189.
[10] Not including school or water taxes.
[11] After deducting reserve of $11,500. Includes school tax arrears of $13,550, but not water arrears of $10,250. Water levy of $38,929 not included in taxes.
[12] After deducting reserve of $21,555.
[13] Not inclusive of school tax arrears, as fiscal year ended June 30th, 1937. For these, see page 10.
[14] After deducting reserve of $586,144.
[15] Includes water taxes of $5,238,601, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, etc. Does not include $4,155,925 collections *re* permanent improvements.
[16] After deducting reserve of $3,883,884.
[17] Includes water taxes, snow taxes and special taxes.
[18] After deducting reserve of $874,387.
[19] Figures do not include water taxes, but include school taxes for four wards only.
[20] November 30th, 1936.
[21] After deducting reserve of $117,701.
[22] Includes water taxes, but not school taxes, and after deducting reserve of $36,400.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi	$ 297,065	$21.11	$	$1,587,332 [10]	$112.83	11.3%	$ 10,710	$ .76	$1,576,622	$112.07	$	$ 65,000	$ .....
Granby	344,100	27.09	.....	964,400	75.93	7.6%	70,649	5.56	893,751	70.37	.....	.....	.....
Hull (Apr. 30th, 1938)	669,456	21.83	1,790,262	4,893,256	159.56	15.9%	503,713	16.43	4,389,543	143.13	103,500	90,000	271,096
Joliette	170,436	13.67	.....	1,335,536	107.12	10.7%	296,757	23.80	1,038,779	83.32	.....	21,000	.....
Lachine	1,216,878	62.24	.....	7,143,015	365.33	36.5%	1,584,742	81.05	5,558,273	284.28	68,000	.....	.....
Levis (Apr. 30th, 1936)	54,200	4.56	.....	1,199,200	101.00	10.1%	4,800	.40	1,194,400	100.60	.....	29,682	.....
Montreal (Apr. 30th, 1937)	45,067,175	50.92	45,428,036	323,274,553 [6]	365.28	36.5%	44,868,584	50.70	278,405,969	314.58	1,878,000	11,750,000 [7]	?
Outremont	1,466,071	49.11	?	7,406,691	248.13	24.8%	1,976,665	66.22	5,430,026	181.91	.....	.....	?
Quebec (Apr. 30th, 1937)	6,782,100	46.77	?	38,234,206	263.68	26.4%	6,316,283	43.56	31,917,923	220.12	2,551,028	4,588,020	?
St. Hyacinthe	234,945	14.20	.....	1,853,165	112.02	11.2%	56,491	3.41	1,796,674	108.61	.....	.....	.....
St. Johns (Dec. 31st, 1936)	155,804	12.37	.....	1,347,806	106.97	10.7%	.....	.....	1,347,806	106.97	.....	82,900	.....
Shawinigan Falls (June 30th, 1937)	1,481,800	85.48	.....	5,478,000	316.01	31.6%	467,673	26.98	5,010,327	289.03	.....	.....	.....
Sherbrooke	814,400	25.58	?	6,824,900 [8]	214.40	21.4%	1,052,635	33.07	5,772,265	181.33	.....	.....	?
Sorel	257,100	22.34	.....	1,592,000	138.33	13.8%	.....	.....	1,592,000	138.33	30,663 [5]	22,083	.....
Thetford Mines (Nov. 30th, 1937)	69,700	6.34	.....	448,928	40.81	4.1%	.....	.....	448,928	40.81	.....	9,647	.....
Three Rivers	2,157,700	51.37	4,824,359	12,268,700	292.11	29.2%	2,021,567	48.13	10,247,133	243.98	[1]	1,646,765 [1]	690,071
Valleyfield	139,775	10.42	.....	1,111,275	82.86	8.3%	.....	.....	1,111,275	82.86	.....	57,000	.....
Verdun	3,935,399	61.89	1,747,200	13,870,919	218.16	21.8%	2,656,514	41.78	11,214,405	176.38	.....	[9]	453,573
Westmount	1,175,575	45.21	?	7,737,742	297.61	29.8%	2,402,088	92.39	5,335,654	205.22	.....	.....	?
NEW BRUNSWICK													
Moncton	1,205,500	54.83	.....	4,776,019 [3]	217.22	21.7%	1,659,409	75.47	3,116,610	141.75	87,000	256,547	.....
Saint John	2,315,500	46.31	69,935	9,246,870 [4]	184.94	18.5%	3,191,890	63.84	6,054,980	121.10	2,690	488,771	.....
NOVA SCOTIA													
Glace Bay	332,300	13.85	.....	1,668,003	69.50	6.9%	368,879	15.37	1,299,124	54.13	.....	25,000	.....
Halifax (Apr. 30th, 1937)	2,656,403	44.81	478,376	15,490,419	261.33	26.1%	5,149,496	86.87	10,340,923	174.46	76,607	764,950	141,338
Sydney	455,000	17.50	.....	3,646,000	140.23	14.0%	1,474,529	56.71	2,171,471	83.52	.....	104,358	.....
PRINCE EDWARD ISLAND													
Charlottetown (Jan. 15th, 1937)	140,000	10.11	.....	1,969,100	142.17	14.2%	340,580	24.59	1,628,520	117.58	84,155	69,720	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

¶ See page 10 for school districts.

[1] Total bank loans not divided.

[3] In addition, $280,000 bonds guaranteed, against which sinking fund of $27,234.

[4] Not including harbour debt of $892,642 assumed by the Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at December 31st, 1936, of $2,602,463. City's share is approximately $1,850,000.

[5] Bank loans, unemployment relief, less $33,698 due from Provincial and Dominion Governments.

[6] In addition, a contingent liability *re* Montreal Metropolitan Commission, which at April 30th, 1937, had a gross debt of $26,357,437. City also has contingent liabilities of approximately $6,361,994 for grants, guarantees, etc.

[7] In addition, Montreal Catholic School Commission had a bank loan of $2,900,000 at June 30th, 1937.

[8] In addition, $75,000 guaranteed debt.

[9] School bank loan, Catholic school, $110,790.

[10] In addition, coupons and debts due and unpaid of $404,622.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS								
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others
QUEBEC									
Chicoutimi	$ 216,199	$ 148,997*h*	$ 365,196	$25.96	$	$365,196	$25.96	$ 12,539S	$ .....
Granby	327,684 [4]	.....	327,684 [4]	25.80	‡	‡	.....	25,812S [5]	.....
Hull (Apr. 30th, 1938)	1,045,254	.....	1,045,254	34.08	40,665	1,004,589	32.75	1,211S	.....
Joliette	307,000	176,000*e*	483,000	38.74	‡	‡	.....	14,568S	40,695S*e*
Lachine	750,223 [4]	252,716*h*	1,002,939	51.30	‡	‡	.....	52,442S [5]	.....
Levis	886,687*y* [4]	.....	886,687	74.68	‡	‡	.....	?	.....
Montreal (Apr. 30th, 1937)	49,120,633	.....	49,120,633	55.50	‡	‡	.....	?	.....
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec (Apr. 30th, 1937)	9,524,042*y* [4]	962,363*h*	10,486,405	72.32	‡	‡	.....	?	.....
St. Hyacinthe	332,120	291,500*e*	623,620	37.70	.....	623,620	37.70	32,820S	3,733S*e*
St. Johns	395,000*x*	.....	395,000	31.35	.....	395,000	31.35	?	.....
Shawinigan F. (June 30–37)	1,180,313	.....	1,180,313	68.09	.....	1,180,313	68.09	32,206S [2]	.....
Sherbrooke	221,000	1,375,435 [6]	1,655,500	52.01	185,296	1,470,204	46.18	29,468S	[7]
Sorel	416,000	.....	416,000	36.15	.....	416,000	36.15	9,284S	.....
Thetford M. (Nov. 30–37)	200,000*x*	29,028*h*	229,028	20.82	.....	229,028	20.82	23,322S [2]	.....
Three Rivers	1,274,091	179,554*f*	1,453,645	34.61	247,027	1,206,618	28.73	15,627S*x*	8,996S*fx*
Valleyfield	268,206 [4]	.....	268,206	20.00	.....	268,206	20.00	32,785S [2]	.....
Verdun	800,000	100,000*h*	900,000	14.15	177,600	722,400	11.36	100,549S [2]	.....
Westmount	.....	425,000*e*	425,000	16.35	385,124	39,876	1.53	.....	109,297S*e*
NEW BRUNSWICK									
Moncton	1,135,500	97,919*h*	1,233,419	56.10	808,646	424,773	19.32	10,318S	.....
Saint John	3,212,186	794,274 [3]	4,006,460	80.13	[8]	?	.....	1,687S	1,491S*e*
NOVA SCOTIA									
Glace Bay	165,500	87,653 [1]	253,153	10.55	34,714	218,439	9.10	1,206S	22,881S*e*
Halifax (Apr. 30th, 1937)	2,101,209	261,413*h*	2,362,622	39.86	703,000*x*	1,679,622	28.34	16,191S	.....
Sydney	543,000	60,000*h*	603,000	23.19	333,000	270,000	10.38	5,674S	.....
PRINCE EDWARD ISLAND									
Charlottetown (Jan. 15-37)	207,500	30,500*h*	23 ,000	17.18	58,000*x*	180,000	13.00	5,202S	.....

e Electric light.
h Housing.
y Waterworks and sewers.
S Surplus.
[1] Electric light, $20,500; housing, $67,153.
[3] Hydro, $784,031; housing, $10,243.
[5] Before deduction of debt charges or depreciation.
[7] Electric light plants, $109,239; gas, $6,373.

f Ferry.
x Approximate.
‡ Not segregated.
D Deficit.
[2] Before deduction of full debt charges or depreciation.
[4] At asset value.
[6] Electric light and power and gas, $1,114,500; housing, $320,000.
[8] Information not available for 1937, but in 1936 sinking fund against public utilities was $1,178,619.

MUNICIPALITY	QUEBEC SCHOOL DISTRICTS ¶						
	Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **
Chicoutimi	C.	$ 6,657,527	$ 69,591	$ 297,065	$ 10,710	$	$ 46,807
Granby	C.	6,369,143	60,104	344,100	27,540	10,467	13,168
	P.	990,055	9,901	.....	.....	.....	382
Hull	C.	18,576,726	208,986	669,456	110,825	19,000	122,097
	P.	1,616,080	8,081	.....	.....	5,000	2,239
Joliette	C.	4,476,660	55,960	170,436	4,000	14,000	22,192
	P. [4]	270,920	3,085	.....	.....	.....	1,342
Lachine	C.	4,906,199	44,195	261,000	.....	.....	.....
	C.	4,441,673	92,861	462,678	83,698	.....	54,268
	P. [4]	4,806,585	66,883	493,200	28,000	.....	.....
Levis	C.	4,001,082	20,005	54,200	4,800	1,500	11,378
	P. [4]	223,550	1,341	.....	.....	.....	.....
Montreal	C.	764,818,547	6,058,144	36,024,017	3,415,231	2,900,000	.....
	P.	155,467,002 [4]	2,661,858	9,043,158 [2]	3,153,034	.....	.....
Outremont	C.	13,521,267 [5]	74,150	381,500 [4]	14,312 [4]	20,000	.....
	C.	13,515,022 [5]	57,632	264,500 [1]	5,500	.....	.....
	P.	9,482,000 [3]	174,358	820,071	105,849	.....	.....
Quebec	C.	112,849,084	1,085,197	6,602,100	1,684,254	66,560	.....
	P.	43,855,310n	81,196	180,000	90,461	.....	.....
St. Hyacinthe	C.	10,541,215n	76,159	234,945	.....	7,000	.....
	P.	221,480	1,471	.....	.....	.....	.....
St. Johns	C.	6,751,320	50,635	138,004	.....	.....	15,628
	P.	384,130	3,841	17,800	.....	.....	1,817
Shawinigan Falls	C.	26,119,730n	208,958n	1,244,300	179,343	.....	28,242
	P. [4]	2,340,000	28,716	237,500	53,882	5,835	791
Sherbrooke	C.	22,000,000*x*	140,610	594,500	73,049	.....	.....
	P.	6,697,620	77,653	219,900	70,986	.....	.....
Sorel	C. [4]	5,021,500	52,518	257,100	.....	.....	30,403
	P. [4]	103,375	620	.....	.....	.....	321
Three Rivers	C. [6]	40,753,145	387,157	2,157,700	71,565	.....	.....
	P.	650,925	6,059	.....	.....	.....	.....
Thetford Mines	C.	5,348,850	53,488	69,700	.....	.....	19,924
Valleyfield	C.	10,421,489n	79,691 [4]	139,775	.....	.....	17,991 [4]
	P.	209,300	7,066 [4]	.....	.....	.....	300 [4]
Verdun	C.	28,340,990	303,575	2,295,400	83,826	110,790	.....
	P.	12,043,550	94,649	1,639,999	156,479	.....	.....
Westmount	C.	13,017,200	84,613	175,000	71,297	.....	.....
	P.	[3]	530,084	1,000,575	.....	.....	.....

C. Catholic. P. Protestant.

¶ As at June 30th, 1936. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.
** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality, and are therefore not shown here.
n Includes neutral panel. (1) Includes $37,000 mortgage.
(2) Includes $1,771,458, being Board's proportion of bond issues of Montreal Protestant Central School Board. The total debt of the Central Board at June 30th, 1937, was $5,232,000, against which sinking funds were $100,652. Taxes due from municipalities, $60,503.
(3) In Montreal Protestant Central School Board.
(4) As at June 30th, 1936. (5) Includes portion of neutral panel.
(6) At December 31st, 1937. Includes neutral panel assessment and levy. x Approximate.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1937		TAXES COLLECTED 1937	1937 TAX LEVY UNPAID As at Dec. 31, 1937	ACCUMULATED TAX ARREARS (Incl. 1937 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report												
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)											
Chilliwack	1,767	2,461	2,900	$152,699	$52.65	$1,029,335	$355	$ 65,613	$22.63	$ 62,688	$10,900	$18,397	$ 6.34	$ 13,132	$ 4.53
Cranbrook	2,725	3,067	3,067	164,873	53.76	1,244,088	406	71,110	23.19	60,955	9,374	17,463 [3]	5.69	2,417 [3]	.79
Fernie	2,802	2,732	2,300	.....	.....	832,023	362	46,879	20.38	?	?	25,423 [9]	11.05	83,390 [10]	36.26
Kamloops	4,501	6,167	6,250*e*	250,278	40.04	3,912,932	626	157,189	25.15	164,718	20,893	50,939	8.15	42,636	6.82
Kelowna	2,520	4,655	4,899	87,615	17.88	2,407,135	491	113,256	23.12	117,574	5,064	7,712	1.57	36,212	7.39
Nanaimo	6,559	6,745	7,000	279,397	39.91	2,130,418	304	150,040	21.43	151,808	18,585	26,402	3.77	52,775	7.54
Nelson	5,230	5,992	7,000	327,739	46.82	3,849,028	550	117,662	16.81	119,435	21,190	33,679	4.81	29,898	4.27
Port Alberni	1,056	2,356	2,500	22,591	9.04	1,001,389	401	49,337	19.73	55,531	7,582	12,719	5.09	66,132	26.45
Prince George	2,053	2,479	2,479	17,186	6.93	691,354	279	44,938	18.13	42,444	13,158	22,188	8.95	281,407	113.52
Prince Rupert	6,393	6,350	6,300	‡	.....	2,967,683	471	199,983	31.74	193,805	50,113	357,295 [6]	56.71	493,379	78.31
Revelstoke	2,782	2,736	2,735	41,821	15.29	1,302,270	476	56,620	20.70	54,710	12,629	19,667	7.19	61,301	22.41
Rossland	2,097	2,848	2,848	‡	.....	808,930	284	48,287	16.95	50,675	9,656	20,048	7.04	4,965	1.74
Trail	3,020	7,573	10,000*e*	478,423	47.84	3,550,155	355	195,335	19.53	203,492	20,332	28,492	2.84	1,898	.18
Vernon	3,685	3,937	4,500	169,531	37.67	2,304,640	512	124,564	27.68	123,913	14,600	18,529	4.12	113,919	25.32
ALBERTA															
Camrose	1,892	2,258	2,250	77,012	34.23	1,531,148	681	76,547	34.02	69,925	32,050	72,911 [13]	32.40	18,125 [13]	8.06
Drumheller	2,499	2,987	3,000	102,195	34.06	1,747,590	583	140,690	46.90	143,598	44,177	46,435 [15]	15.48	2,906	.97
Red Deer	2,328	2,344	2,377	82,774	34.82	1,428,615	601	64,214	27.01	69,164	4,850	35,154 [5]	14.79	107,372 [16]	45.17
Wetaskiwin	2,061	2,125	2,125	91,293	42.96	1,898,220	893	73,873	34.76	64,730	17,246	52,829	24.86	20,000	9.41
SASKATCHEWAN															
Biggar	1,535	2,369	1,956	51,694	26.43	1,067,806	546	48,211	24.65	38,765	16,572	18,421	9.42	85,241 [14]	43.58
Estevan	2,290	2,936	2,950	101,261	34.33	2,115,280	717	100,762	34.16	75,247	61,756	223,448	75.75	116,158 [7]	39.38
Kamsack	2,002	2,087	2,000	28,149	14.07	1,013,904	507	43,443	21.72	35,848	17,398	27,465	13.73	10,889 [20]	5.44
Melville	2,808	3,891	4,000	391,815	97.95	1,893,403	473	99,547	24.89	75,862	49,111	131,344	32.84	89,181 [2]	22.30
North Battleford	4,108	5,986	4,719	284,073	60.20	3,291,880	698	154,645	32.77	?	49,475	141,447 [17]	33.85	40,626	8.61
Prince Albert	7,430	9,905	11,000	1,944,425	176.77	6,797,804	618	375,271	34.12	306,867	137,739	296,151	26.92	213,268	19.39
Swift Current	3,518	5,296	5,300	460,204	86.83	3,311,696	625	146,365	27.62	132,983	41,083	706,483	133.30	647,057 [18]	122.09
Weyburn	3,193	5,002	5,009	222,117	44.35	3,308,393	660	150,519	30.05	104,628	79,402	287,767 [19]	57.45	93,357 [11]	18.64
Yorkton	5,151	5,027	5,051	215,836	42.73	3,974,296	787	190,031	37.62	177,800	62,567	91,918	18.20	209,122 [12]	41.40
MANITOBA															
Dauphin	3,885	3,971	4,150	228,022	54.95	2,006,615	484	134,874	32.50	116,919	33,553	48,725	11.74	16,082 [1]	3.88
Portage la Prairie	6,766	6,597	6,749	159,541	23.64	3,780,795	560	180,539	26.75	?	58,247	113,309	16.79	20,890	3.10
Selkirk	3,726	4,486	3,500	85,560	24.45	1,919,655	548	83,487	23.85	74,923	26,248	49,048	14.01	122,181 [8]	34.91
Transcona	4,185	5,747	5,196	1,017,680	195.86	2,011,675	387	127,877	24.61	138,877	37,822	64,567	12.43	1,041,352	200.41
The Pas	1,858	4,030	3,020	21,400	7.08	1,319,065	437	76,540	25.34	67,000	30,000	111,792 [4]	37.02	30,000	9.93

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

e Estimated.

‡ Not segregated.

[1] After deducting reserve of $63,698.
[2] After deducting reserve of $97,402.
[3] After deducting reserve of $11,022.
[4] After deducting reserve of $49,000.
[5] Reserve against doubtful taxes of $31,556.
[6] After deducting reserve of $158,656.
[7] After deducting reserve of $200,440.
[8] After deducting reserve of $126,238.
[9] Reserve of $20,000 against this.
[10] Covered by reserve.
[11] After deducting reserve of $904,009.
[12] After deducting reserve of $175,604.
[13] Reserve against tax arrears has been deducted by the Institute; $60,000 for accumulated arrears, $22,719 tax sale lands.
[14] After deducting reserve of $2,000.
[15] After deducting reserve of $110,000.
[16] After deducting reserve of $61,484.
[17] Reserve against this.
[18] Before deducting reserve.
[19] After deducting reserve of $191,723.
[20] After deducting reserve of $36,426.

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TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$ 48,709	$341,600	$117.79	15.7%	$188,901	$65.14	$152,699	$ 52.65	$	$	$?
Cranbrook	76,500	136,212 [2]	578,056	188.48	25.1%	321,643	104.87	256,413	83.61	.....	10,156	103,119 [2]
Fernie	7,000	.....	19,000	8.26	1.1%	22,585	9.82	.....	.....	.....	51,893 [4]	.....
Kamloops	120,000	55,343 [2]	1,092,293	174.77	23.3%	745,108	119.22	347,185	55.55	7,450	25,000	39,802 [2]
Kelowna	88,000	.....	432,000	88.18	11.8%	282,705	57.71	149,295	30.47	.....	.....	.....
Nanaimo	.....	.....	945,100	135.01	18.0%	354,133	50.59	590,967	84.42	120,000 [11]	45,800 [12]	.....
Nelson	163,000	89,413	1,119,912 [13]	159.99	21.3%	419,725 [14]	59.96	700,187	100.03	29,225	.....	57,184 [2]
Port Alberni	18,500	5,750	205,100	82.04	10.9%	71,809	28.72	133,291	53.32	.....	20,462	.....
Prince George	.....	.....	123,500	49.82	6.6%	44,588	17.99	78,912	31.83	.....	9,378 [15]	.....
Prince Rupert	182,600	909,497 [2]	1,770,894	281.09	37.5%	330,071	52.39	1,440,823	228.70	.....	17,496 [16]	?
Revelstoke	15,000	.....	430,000	157.22	21.0%	120,295	43.98	309,705	113.24	35,000	22,167	.....
Rossland	9,500	.....	184,000	64.60	8.6%	21,940	7.70	162,060	56.90	.....	11,378	.....
Trail	100,692	165,332	972,627	97.25	13.0%	417,358	41.73	555,269	55.53	15,000	57,939	77,460
Vernon	115,000	.....	310,718 [1]	69.05	9.2%	73,248	16.28	237,470	52.77	.....	873	.....
ALBERTA												
Camrose	52,899	.....	157,238	69.88	9.3%	80,226 [17]	35.66	77,012	34.22	.....	.....	.....
Drumheller	41,667	.....	119,339	39.77	5.3%	.....	.....	119,339	39.77	.....	8,000	.....
Red Deer	44,467	22,010	145,155	61.06	8.1%	.....	.....	145,155	61.06	.....	.....	.....
Wetaskiwin	2,150	32,797	215,997 [5]	101.64	13.6%	34,535 [6]	16.25	181,462	85.39	See note [5]	.....	.....
SASKATCHEWAN												
Biggar	48,113	12,000 [2]	132,234	67.60	9.0%	24,454	12.50	107,780	55.10	.....	.....	8,418 [2]
Estevan	30,782	32,628	157,851 [3]	53.51	7.1%	10,100 [18]	3.42	147,751	50.09	.....	23,271	.....
Kamsack	3,000*x*	12,632	70,458	35.22	4.7%	.....	.....	70,458	35.22	.....	2,528	.....
Melville	?	.....	457,572 [19]	114.39	15.2%	.....	.....	457,572	114.39	.....	2,500	.....
North Battleford	199,358	210,967 [2]	1,032,825	218.87	29.2%	563,154	119.34	469,671	99.53	.....	18,000	95,534 [2]
Prince Albert	164,049	.....	3,633,943 [20]	330.35	44.0%	1,299,216	118.10	2,334,727	212.25	.....	.....	.....
Swift Current	246,500	?	1,441,126	271.91	36.3%	138,087 [21]	26.05	1,303,039	245.86	.....	215,524	.....
Weyburn	141,294	40,009	776,443 [22]	155.01	20.7%	359,613	71.79	416,831	83.22	.....	29,066	.....
Yorkton	114,807	18,373 [2]	399,089 [7]	79.01	10.5%	.....	.....	399,089	79.01	See note [7]	83,616 [8]	.....
MANITOBA												
Dauphin	116,500	19,266	585,069	140.98	18.8%	54,534	13.14	530,535	127.84	.....	.....	.....
Portage la Prairie	54,400	18,000 [2]	1,052,900 [24]	156.01	20.8%	544,988	80.75	507,912	75.26	57,330 [23]	125,524	4,774
Selkirk	7,000	38,500	187,015	53.43	7.1%	69,590	19.88	117,425	33.55	.....	[25]	.....
Transcona	122,674	.....	1,130,096 [9]	217.49	29.0%	1,178	.22	1,128,918	217.27	.....	[10]	.....
The Pas	.....	15,400	254,106	84.14	11.2%	26,380	8.74	227,726	75.40	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate. *e* Estimated.

1 Includes $25,000 unsold bonds. In addition, $25,000 guaranteed bonds.
2 Total for local improvements.
3 Amount of unmatured debt only. Amount of bonds in default, plus accrued interest, $166,918.
4 Includes Provincial Government advance of $37,226.
5 Includes $25,372 unsold debentures, against which bank loans of $18,167.
6 An investment fund, due to sale of public utilities, not a sinking fund.
7 Includes $62,766 unsold bonds, against which bank loan of $57,810. Also $97,284 electric light bonds assumed and payable by Canadian Utilities, Ltd.
8 School boards have also borrowed $44,452 against tax arrears.
9 Debt consolidated. Includes $60,723, being share of Greater Winnipeg Water District net debt.
10 Debenture interest past due, $258,653.
11 Includes government loan of $90,000.
12 Includes government loan for relief of $30,800.
13 In addition, guaranteed debt of $50,000.
14 Sinking fund required.
15 Includes $2,378 Provincial Government loan.
16 Government loan for relief.
17 Not a sinking fund, but an investment fund due to sale of public utilities.
18 Not a sinking fund, but an amount held against electric light debt.
19 Not including schools or $27,982 past-due debentures held by Town.
20 Includes separate school debt of $18,570, against which sinking funds of $6,193.
21 In addition, a trust fund of $260,415.
22 Includes $56,294 public school debt and $13,928 principal matured and unpaid.
23 Includes $55,000 Provincial loan *re* relief.
24 In addition, $25,000 guaranteed bonds.
25 School bank loan of $3,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL: Amount	Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$
Cranbrook	128,000	60,000	6,900	.....	194,900	63.55	103,360	91,540	29.85	12,532S	15,351S	.....
Fernie	7,500	.....	.....	.....	7,500	3.26	?	?	.....	14,614S [9]	11,655S	.....
Kamloops	153,000	450,500 [7]	27,850	.....	631,350	101.02	534,443	96,907	15.51	30,796S	[7]	.....
Kelowna	205,000*z*	*z*	8,500	.....	213,500	43.58	151,820	61,680	12.59	3,492S	22,392S	.....
Nanaimo	500,000	.....	35,100	.....	535,100	76.44	223,530	311,570	44.51	2,538S	.....	.....
Nelson	105,000	420,000	8,400	50,000*g*	583,400	83.34	210,952	372,448	53.21	32,032S	96,074S	[6]
Port Alberni	159,500	[7]	7,100	.....	166,600	66.64	55,900*x*	110,700	44.28	1,615S	.....	.....
Prince George	17,000	51,000	22,500	.....	90,500	36.51	28,774	61,726	24.90	6,081S	4,632S	.....
Prince Rupert	313,500	[7]	35,300	20,550*t*	369,350	58.63	‡	‡	.....	692D	[7]	14,053S*t*
Revelstoke	146,000	220,000	.....	.....	366,000	133.82	98,116	267,884	97.95	3,147S	1,789D	.....
Rossland	124,000	.....	.....	.....	124,000	43.54	‡	‡	.....	9,650S [9]	.....	.....
Trail	143,500	.....	3,700	.....	147,200	14.72	70,354	76,846	7.68	36,167S	.....	.....
Vernon	114,118	.....	600	.....	114,718	25.49	46,779	67,939	15.10	3,050S	.....	.....
ALBERTA												
Camrose	52,747 [7]	10,457 [7]	.....	.....	63,204	28.09	80,226 [12]	.....	.....	.....	.....	.....
Drumheller	17,144	.....	.....	.....	17,144	5.71	.....	17,144	5.71	2,396S	.....	.....
Red Deer	11,976	50,405	.....	.....	62,381	26.24	.....	62,381	26.24	8,740S	15,348S	.....
Wetaskiwin	121,608 [8]	3,096 [7]	.....	.....	124,704	58.68	34,535	90,169	42.43	.....	.....	.....
SASKATCHEWAN												
Biggar	72,122	.....	.....	.....	72,122	36.87	16,036	56,086	28.67	424D	.....	.....
Estevan	47,863	8,727 [7]	.....	.....	56,590	19.18	10,100	46,490	15.76	5,449D	.....	.....
Kamsack	31,570	10,739	.....	.....	42,309	21.15	.....	42,309	21.15	4,362D	6,818S	.....
Melville	65,757	.....	.....	.....	65,757	16.44	.....	65,757	16.44	7,260S [10]	?	.....
North Battleford	189,000	154,000	.....	.....	343,000	72.68	157,402	185,598	39.33	7,773S	15,516S	.....
Prince Albert	574,457	[7]	.....	.....	574,457	52.22	184,155	390,302	35.48	11,231S	.....	.....
Swift Current	541,420	301,415	.....	.....	842,835	159.03	[4]	842,835	159.03	5,914S	27,336S	.....
Weyburn	281,761	73,020	.....	.....	354,781	70.83	160,067	194,714	38.87	428S	50,284S	.....
Yorkton	85,969	97,284 [7]	.....	.....	183,253	36.28	.....	183,253	36.28	3,646S	[7]	.....
MANITOBA												
Dauphin	166,275	135,545	4,379	.....	306,199	73.78	3,686	302,513	72.89	4,178D	12,043S	.....
Portage la Prairie	700,000	[11]	.....	.....	700,000	103.72	351,628	348,372	51.62	5,561S	.....	.....
Selkirk	23,000	.....	8,865	.....	31,865	9.10	.....	31,865	9.10	1,692S	13,747S	.....
Transcona	[1]	.....	50,515	60,723 [2]	111,238	21.41	.....	111,238	21.41	17,732S [9]	.....	.....
The Pas	135,000	90,000	7,706	.....	232,706	77.05	26,380	206,326	68.32	246S	11,284S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

g Gas.
x Approximate.
S Surplus.
[1] Debt consolidated.
[2] Share of net debt of Greater Winnipeg Water District, mostly carried by taxation.
[4] Have $260,415 in a trust fund.
[6] Gas, $2,206D; street railway, $12,245D.
t Telephone.
z Waterworks and electric light combined.
D Deficit.
‡ Not segregated.

¶ AS REPORTED BY THE MUNICIPALITY

[7] Plant has been sold.
[8] Includes sewer debentures. Waterworks plant has been sold.
[9] Before debt charges.
[10] After interest charges at 1% only.
[11] Government has taken over plant and assumed debenture debt.
[12] Investment fund due to sale of public utilities.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1937		TAXES COLLECTED IN 1937 (Current and Arrears)	1937 TAX LEVY UNPAID as at Dec. 31, 1937	ACCUMULATED TAX ARREARS (Including 1937 Taxes Unpaid) After Deducting Reserve, if Any	
	Dominion Census		Town's Report										
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Alexandria	2,195	2,006	1,919	$ 15,279	$ 7.96	$ 541,278	$ 282	$ 36,257	$18.89	$ 40,970	$11,240	$23,825	$12.41
Almonte	2,426	2,415	2,431*	126,405	51.99	1,048,000	431	68,092	28.01	64,722	7,160	16,708	6.87
Amherstburg	2,769	2,759	2,869	97,780	34.08	2,351,208	820	102,196	35.62	92,223	31,858	64,848[14]	22.60
Arnprior	4,077	4,023	4,133	137,320	33.23	2,034,850	492	110,476	26.73	122,680	23,712	47,965[15]	11.60
Aurora	2,307	2,587	2,754	268,082	97.34	1,587,749	577	71,135	25.83	71,860	10,475	29,600	10.75
Aylmer	2,194	2,283	1,998	112,966	56.54	1,340,098	671	53,357	26.71	53,143	8,650	16,758[16]	8.39
Barrie	6,936	7,776	8,135	419,403	51.56	4,734,558	582	247,292	30.40	239,293	46,734	113,985[17]	14.01
Blind River	1,843	2,805	2,375	29,775	12.54	815,810	343	64,785	27.27	62,545	17,223	38,077[18]	16.03
Bowmanville	3,233	4,080	3,850	328,113	85.22	2,227,000	578	122,661	31.86	123,728	21,589	37,307[1]	9.69
Bracebridge	2,451	2,436	2,493	226,657	90.92	1,037,707	416	63,378	25.42	70,912	12,988	21,282[12]	8.54
Brampton	4,527	5,532	5,638	481,026	85.32	5,098,910	904	189,965	33.69	168,978	20,985	56,057	9.94
Brockville	10,040	9,736	9,983	491,681	49.25	6,760,064	677	322,581	32.31	317,625	42,803	70,572[4]	7.07
Burlington	2,709	3,046	3,679	483,208	131.34	2,653,455	721	138,178	37.56	150,116	26,197	53,243	14.47
Campbellford	2,890	2,744	2,923	184,680	63.18	1,416,765	485	79,812	27.30	81,379	10,262	21,742[19]	7.44
Carleton Place	3,841	4,105	4,278	184,745	43.18	1,962,885	459	118,832	27.78	123,945	10,174	25,905[23]	6.06
Cobalt	4,449	3,885	3,022	27,516	9.11	724,883	240	65,240	21.59	61,165	18,887	48,869[20]	16.17
Cobourg	5,327	5,834	5,755	279,566	48.58	3,068,850	533	159,301	27.68	161,072	20,919	53,747[5]	9.34
Cochrane	3,306	3,963	3,214	139,627	43.44	1,825,362	568	92,192	28.68	91,821	23,732	39,462[3]	12.28
Collingwood	5,882	5,809	5,498*	211,137	38.40	3,605,000*x*	656	162,024	29.47	158,364	24,098	33,547[21]	10.91
Copper Cliff	2,597	3,173	3,780	212,911	56.33	5,187,995	1,372	114,125	30.19	114,080	248	751	.20
Dundas	4,978	5,026	4,956	423,723	85.50	3,958,300	799	174,472	35.20	188,610	31,284	119,782[10]	24.17
Dunnville	3,224	3,405	4,004	114,857	28.69	2,169,440	542	97,615	24.38	98,563	6,056	20,000[22]	4.99
Eastview	5,324	6,686	7,275	503,021	69.14	1,208,183	166	119,117	16.37	125,186	19,265	94,932[13]	13.05
Elmira	2,016	2,170	2,069	77,420	37.42	1,181,380	571	52,050	25.16	52,309	3,365	2,970[9]	1.44
Fergus	1,796	2,594	2,785	246,969	88.68	1,376,538	494	72,898	26.18	73,580	6,724	15,090[25]	5.42
Forest Hill	.....	5,207	10,208	2,753,549	269.74	12,638,286	1,238	695,640	68.15	696,292	114,229	152,076[11]	14.90
Fort Erie[2]	3,947	5,904	5,757	1,623,192	281.95	4,819,963	837	276,124	47.96	276,988	31,795	80,214[6]	13.93
Fort Frances	3,109	5,470	5,700	397,540	69.74	4,124,545	724	185,693	32.58	188,669	35,184	61,933[7]	10.87
Gananoque	3,694	3,592	3,563	292,687	82.15	1,828,546	513	115,470	32.41	114,646	26,285	50,536[8]	14.18
Georgetown	2,061	2,288	2,325	84,987	36.55	1,267,844	545	64,691	27.82	68,636	13,005	34,718[24]	14.93
Goderich	4,107	4,491	4,488	127,782	28.47	2,088,000	465	118,970	26.51	110,721	25,644	61,669	13.74

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

* 1936 figure.

[1] After deducting reserve of $5,000.

[2] Amalgamated with Bridgeburg, Dec. 31st, 1931.

[3] After deducting reserve of $11 532. In addition, tax sale lands of $30,102.

[4] After deducting reserve of $1,800.

[5] After deducting reserve of $17,694.

[6] Not including registered properties of $104,743, reserve of $32,829, nor tax sale lands of $48,778, covered by reserve.

[7] After deducting reserve of $48,721. In addition, tax sale lands of $52,832, against which reserve of $52,117.

[8] After deducting reserve of $12,218.

[9] After deducting reserve of $5,061.

[10] In addition, tax sale lands of $27,350.

[11] After deducting reserve of $19,961.

[12] After deducting reserve of $12,440. Includes $3,494 tax sale lands.

[13] Including $67,927 tax sale lands, but after deducting reserve of $91,709.

[14] In addition, tax sale lands of $23,321.

[15] After deducting reserve of $13,317. In addition, tax sale lands of $23,822, against which reserve of $13,597.

[16] After deducting reserve of $747.

[17] In addition, tax sale lands of $14,808.

[18] In addition, tax sale lands of $10,956. Total reserve of $26,488.

[19] In addition, tax sale lands of $7,325.

[20] After deducting reserve of $3,000.

[21] After deducting reserve of $26,420. In addition, tax sale lands of $123,926, against which reserve of $121,657.

[22] After deducting reserve of $1,220. In addition, tax sale lands of $12,673.

[23] In addition, tax sale lands of $12,181, against which reserve of $5,560.

[24] After deducting reserve of $6,161.

[25] After deducting reserve of $1,191.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 35,000*	$ 18.24	2.4%	$	$	$ 35,000*	$ 18.24	$	$ 28,069*	$ .....
Almonte	69,000	1,168	351,799	144.70	19.3%	504	.20	351,295	144.50	.....	1,700	504
Amherstburg	34,693	32,929[1]	126,356[4]	44.04	5.9%	.....	.....	126,356	44.04	4,010	74,640	.....
Arnprior	70,873	29,050	364,350[5]	88.16	11.8%	166,475	40.28	197,875	47.88	.....	.....	32,246[1]
Aurora	79,240	68,064	279,333	101.43	13.5%	.....	.....	279,333	101.43	.....	5,000	.....
Aylmer	99,518	4,234[1]	168,391	84.28	11.2%	.....	.....	168,391	84.28	.....	.....	.....
Barrie	146,521	52,236	460,848	56.65	7.6%	.....	.....	460,848	56.65	.....	50,000	.....
Blind River	29,775	.....	66,876[6]	28.16	3.8%	.....	.....	66,876	28.16	283,100	.....	.....
Bowmanville	107,471	141,076	417,532	108.45	14.4%	5,141	1.34	412,391	107.11	.....	36,900	.....
Bracebridge	71,428	151,557[1]	241,127	96.72	12.9%	.....	.....	241,127	96.72	.....	11,205	.....
Brampton	126,870	253,454[1]	529,240	93.87	12.5%	.....	.....	529,240	93.87	.....	52,500	.....
Brockville	231,143	88,845	491,682	49.25	6.6%	.....	.....	491,682	49.25	.....	97,940	.....
Burlington	1 7,917	206,090[1]	670,004	182.11	24.3%	.....	.....	670,004	182.11	.....	59,052	.....
Campbellford	80,978	?	193,841	66.32	8.8%	.....	.....	193,841	66.32	.....	7,551	.....
Carleton Place	90,921	9,822	532,333	124.43	16.6%	.....	.....	532,333	124.43	.....	.....	.....
Cobalt	27,516	.....	27,516[7]	9.11	1.2%	.....	.....	27,516	9.11	.....	12,375	.....
Cobourg	33,938	218,810[1]	565,872	98.33	13.1%	.....	.....	565,872	98.33	.....	49,500	.....
Cochrane	46,627	.....	257,015[8]	79.96	10.7%	.....	.....	257,015	79.96	.....	.....	.....
Collingwood	102,342	7,334[1]	909,612[9]	165.44	22.1%	.....	.....	909,612	165.44	.....	22,312	.....
Copper Cliff	212,911	.....	212,911	56.33	7.5%	.....	.....	212,911	56.33	.....	.....	.....
Dundas	112,130	234,198[1]	555,119	112.01	14.9%	9,065	1.83	546,054	110.18	.....	24,275	.....
Dunnville	35,450	45,594	180,241	45.02	6.0%	.....	.....	180,241	45.02	.....	.....	.....
Eastview	11,480	309,195[1]	561,961[10]	77.25	10.3%	58,940	8.11	503,021	69.14	.....	14,000	.....
Elmira	.....	30,101	114,214	55.20	7.4%	.....	.....	114,214	55.20	.....	800	.....
Fergus	81,652	124,171[1]	287,526	103.24	13.8%	.....	.....	287,526	103.24	.....	6,292	.....
Forest Hill	413,347	1,205,284	3,003,549	294.23	39.2%	.....	.....	3,003,549	294.23	67,800	.....	.....
Fort Erie	336,915	442,666	1,719,366[2]	298.66	39.8%	.....	.....	1,719,366	298.66	See note [2]	[3]	.....
Fort Frances	208,309	91,299	548,133	96.16	12.8%	33,108	5.81	515,025	90.35	6,000	77,000	.....
Gananoque	58,593	?	397,104	111.45	14.9%	61,717	17.32	335,387	94.13	.....	18,000	.....
Georgetown	12,845	31,832[1]	176,195	75.78	10.1%	.....	.....	176,195	75.78	.....	15,848	.....
Goderich	47,577	57,676	230,384[11]	51.33	6.8%	.....	.....	230,384	51.33	.....	38,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

[1] Total for local improvements.

* As at Dec. 31st, 1936.

[2] Includes $334,105 matured and unpaid principal. Also $192,754 unsold bonds, against which bank loans of $185,157.

[3] Unpaid interest, $241,232. Cash in savings bank accounts, $268,657.

[4] In addition, S.W. & A. Rly. guarantee said to be $99,650.

[5] Not including guarantee of $13,500, carrying charges on which are paid by the Town.

[6] In addition, unsold debentures of $319,332, against which bank loan of $283,100.

[7] In addition, $13,661 principal due and unpaid.

[8] Includes $33,514 principal due and unpaid, mostly owing to Province.

[9] Includes $23,000 elevator principal due and unpaid. Interest due and unpaid, $16,350.

[10] Includes $111,291 principal matured and unpaid.

[11] In addition, guarantee of $150,000, Ont. W. Shore Rly. bonds, due 1938, against which sinking fund of $128,510. Railway not operating, and Town pays interest charges of $7,500 yearly.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 7,636*	$ 12,085*	$	$	$ 19,721*	$10.28	$	$ 19,721*	$10.28	$ 4,206S*	$ 1,217S*	$ .....
Almonte	168,778*y*	56,112	.....	.....	224,890	92.51	.....	224,890	92.51	3,909S[2]	?	.....
Amherstburg	12,390	16,186	.....	.....	28,576	9.96	.....	28,576	9.96	1,116D[2]	3,500S*	.....
Arnprior	60,555	.....	.....	.....	60,555	14.65	.....	60,555	14.65	2,798S[2]	.....	.....
Aurora	11,251	.....	.....	.....	11,251	4.09	.....	11,251	4.09	2,676S[2]	139S	.....
Aylmer	41,142	14,283	.....	.....	55,425	27.74	.....	55,425	27.74	3,706S	1,229S	.....
Barrie	23,243	16,352	.....	1,850*g*	41,445	5.09	.....	41,445	5.09	11,886S	2,466S	2,007D*g*
Blind River	37,101	.....	.....	.....	37,101	15.62	.....	37,101	15.62	3,160S[2]	.....	.....
Bowmanville	52,493	31,785	.....	.....	84,278	21.89	.....	84,278	21.89	2,108S	13,802S	.....
Bracebridge	14,470	.....	.....	.....	14,470	5.80	.....	14,470	5.80	12,997S*z*[2]	*z*	.....
Brampton	43,569	4,645	.....	.....	48,214	8.55	.....	48,214	8.55	4,161D	1,993S	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,635S	10,248S	1,096S
Burlington	186,796	.....	.....	.....	186,796	50.77	.....	186,796	50.77	3,860D	.....	.....
Campbellford	.....	9,161	.....	.....	9,161	3.14	.....	9,161	3.14	3,018D	356S	.....
Carleton Place	313,676*y*	33,912	.....	.....	347,588	81.25	.....	347,588	81.25	373S	4,600S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,313S	.....	.....
Cobourg	198,407	87,899	.....	.....	286,306	49.75	.....	286,306	49.75	983S	5,453S	.....
Cochrane	26,893	22,310	46,233	21,952 *t*	117,388	36.52	.....	117,388	36.52	462S	2,753S	1,601S
Collingwood	44,475	.....	.....	654,000[3]	698,475	127.04	.....	698,475	127.04	2,221S	516S	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	106,825	16,364	.....	.....	123,189	24.86	858	122,331	24.68	2,476S	2,693S	.....
Dunnville	26,937	38,446	.....	.....	65,384	16.33	.....	65,384	16.33	3,221S	1,376S	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	20,197	16,597	.....	.....	36,794	17.78	.....	36,794	17.78	358S	3,773S	.....
Fergus	26,865	13,692	.....	.....	40,557	14.56	.....	40,557	14.56	202S	1,690S	.....
Forest Hill	.....	250,000	.....	.....	250,000	24.49	.....	250,000	24.49	.....	.....	.....
Fort Erie	96,174	.....	.....	.....	96,174	16.71	.....	96,174	16.71	1,268S	.....	.....
Fort Frances	93,718[1]	7,998	.....	15,769 *t*	117,485	20.61	.....	117,485	20.61	212S	37,381S	3,279S *t*
Gananoque	42,700	.....	.....	.....	42,700	11.98	.....	42,700	11.98	10,298S[2]	.....	.....
Georgetown	73,967	7,145	10,096	.....	91,208	39.23	.....	91,208	39.23	206S	4,389S*	.....
Goderich	62,670	39,932	.....	.....	102,602	22.86	.....	102,602	22.86	1,655S	4,138S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
y Waterworks and sewers.
S Surplus.
* As at Dec. 31st, 1936.
t Telephone.
z Electric light and waterworks combined.
D Deficit.

[1] Includes $23,272 under local improvement plan.
[2] After deducting operating charges only.
[3] Grain elevator. Company did not make $39,350 payment due to the Town in 1937.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1937		TAXES COLLECTED IN 1937 (Current and Arrears)	1937 TAX LEVY UNPAID as at Dec. 31, 1937	ACCUMULATED TAX ARREARS (Including 1937 Taxes Unpaid) After Deducting Reserve, if Any	
	Dominion Census		Town's Report										
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Grimsby	2,004	2,198	1,965	$280,224	$142.61	$1,584,970	$ 807	$106,520	$54.21	$110,051	$22,708	$57,453[12]	$29.24
Haileybury	3,743	2,813	2,600	148,511	57.12	1,281,036	493	80,613	31.01	78,466	25,841	75,927[9]	29.20
Hanover	2,781	3,077	3,191	289,339	90.67	1,431,110	448	85,098	26.67	82,465	14,173	30,017	9.41
Hawkesbury	5,544	5,177	5,912	309,855	52.41	2,348,800	397	126,775	21.44	130,321	17,173	47,409	8.02
Humberstone	1,524	2,490	2,629	56,216	21.38	808,297	307	55,981	21.29	56,350	5,111	21,829	8.30
Hespeler	2,777	2,752	2,847	55,211	19.39	1,815,555	638	68,243	23.97	72,232	6,791	15,838[10]	5.56
Huntsville	2,246	2,817	2,707	146,380	54.07	1,126,989	416	65,688	24.27	69,282	7,716	16,960	6.27
Ingersoll	5,150	5,233	5,177	125,012	24.15	3,032,721	586	139,448	26.94	142,522	26,883	54,150[11]	10.46
Kapuskasing	.....	3,819	3,499	739,422	211.33	2,361,963[7]	675	181,719	51.93	194,736	7,235	10,418	2.98
Kenora	5,407	6,766	8,421	588,460	69.88	4,937,448	586	248,031	29.45	255,317	36,697	31,217[8]	3.71
Kincardine	2,077	2,465	2,458	134,429	54.69	1,104,611	449	64,005	26.04	65,407	13,659	31,365[13]	12.76
Kingsville	1,783	2,174	2,363	433,635	183.51	1,703,660	721	65,516	27.73	76,668	16,214	32,526[19]	13.76
Leamington	3,675	4,902	5,446	625,699	114.89	3,395,475	623	142,368	26.14	152,848	24,600	40,624[6]	7.46
Lindsay	7,620	7,505	7,295	323,349	44.32	4,279,847	587	220,375	30.21	225,295	36,872	41,381[20]	5.67
Listowel	2,477	2,676	2,900	91,022	31.39	1,581,359	545	66,934	23.08	71,279	9,203	18,038	6.22
Long Branch	.....	3,962	4,027	787,324	195.51	1,152,240	286	117,160	29.09	119,448	50,389	69,457[14]	17.25
Meaford	2,650	2,624	2,719	88,829	32.67	1,365,142	502	72,417	26.63	77,387	6,746	13,009	4.78
Merritton	2,544	2,523	2,644	107,182	40.54	1,842,058	697	97,423	36.85	98,240	7,574	13,845	5.24
Midland	7,016	6,920	6,690	1,197,643	179.01	5,623,338	841	287,691	43.00	260,280	63,647	146,946[5]	21.97
Mimico	3,751	6,800	6,876	1,683,837	244.89	4,045,912	588	275,081	40.01	292,018	93,390	177,261[2]	25.78
Napanee	3,038	3,497	3,045	190,109	62.43	1,762,853	579	101,132	33.21	101,616	16,764	29,567	9.71
New Liskeard	2,268	2,880	2,965	206,411	69.61	1,657,933	559	93,881	31.66	104,202	15,164	33,911	11.44
Newmarket	3,626	3,748	4,231	221,985	52.46	2,343,558	554	115,906	27.39	120,890	20,952	40,716[15]	9.62
New Toronto	2,669	7,146	7,095[21]	1,429,105	201.42	5,022,995[22]	708	368,315	51.91	395,773	47,942	154,550[1]	21.78
Oakville	3,298	3,857	3,868	365,694	94.54	3,048,815	788	163,907	42.38	169,250	24,746	66,049[16]	17.08
Orangeville	2,187	2,614	2,800	467,619	167.00	1,844,637	659	71,945	25.69	86,637	12,230	27,186	9.71
Orillia	8,774	8,183	8,808	575,810	65.37	4,846,613	550	280,830	31.88	273,090	51,151	86,028[3]	9.77
Paris	4,368	4,137	4,325	206,960	47.86	2,611,313	604	122,815	28.40	126,452	12,937	22,665	5.24
Parry Sound	3,546	3,512	3,569	82,657	23.16	1,532,926	430	79,242	22.20	82,831	12,684	17,814[17]	4.99
Pembroke	7,875	9,368	10,364	612,633	59.11	4,864,713	469	253,595	24.47	261,926	54,270	102,352[4]	9.88
Penetanguishene	4,037	4,035	4,658	179,766	38.60	1,201,425	258	84,129	18.06	77,010	?	58,723[18]	12.61
Perth	3,790	4,099	4,183	491,525	117.51	2,312,511	553	160,749	38.43	158,784	14,453	21,895	5.23

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] After deducting reserve of $143,260. Includes $203,592 tax sale lands and certificates.
[2] In addition, tax sale lands of $236,525, against which reserve of $103,529.
[3] After deducting reserve of $34,324.
[4] Including tax sale lands of $62,373, and after deducting reserve of $104,610.
[5] In addition, $67,666 tax sale lands, with a reserve of $208,836.
[6] Including tax sale lands of $27,947, and after deducting reserve of $42,128.
[7] In addition, $1,607,175 outside town area is taxable for school purposes.
[8] After deducting reserve of $70,368. In addition, tax sale lands of $9,335.
[9] After deducting reserve of $15,000. In addition, tax sale lands of $15,032.
[10] After deducting reserve of $9,592.
[11] After deducting reserve of $5,274. In addition, tax sale lands of $4,262.
[12] In addition, tax sale lands of $33,364.
[13] After deducting reserve of $1,496. In addition, tax sale lands of $5,000.
[14] After deducting reserve of $34,594. In addition, tax sale lands of $167,427.
[15] After deducting reserve of $4,000.
[16] In addition, tax sale lands of $55,109.
[17] After deducting reserve of $2,487.
[18] After deducting reserve of $30,686. In addition, tax sale lands of $10,116.
[19] In addition, tax sale lands of $22,206.
[20] After deducting reserve of $26,494. In addition, tax sale lands of $46,829, covered by reserve.
[21] Not including persons in public institutions. Corresponding figure for 1936—6,848.
[22] In addition, $1,338,765 taxable for schools and relief only.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Grimsby	$ 80,803	$94,451	$301,274	$153.32	20.4%	$	$	$301,274	$153.32	$	$ 20,500 [12]	$ .....
Haileybury	51,822	4,563	508,023	195.39	26.1%	.....	.....	508,023	195.39	.....	.....	.....
Hanover	57,815	77,495	430,160	134.80	18.0%	.....	.....	430,160	134.80	.....	.....	.....
Hawkesbury	.....	2,246	537,619 [9]	90.94	12.1%	.....	.....	537,619	90.94	.....	9,600 [10]	.....
Humberstone	56,216	.....	213,505	81.21	10.8%	.....	.....	213,505	81.21	.....	.....	.....
Hespeler	17,953	14,059	141,839	49.82	6.6%	.....	.....	141,839	49.82	.....	10,018	.....
Huntsville	16,393	3,087 [1]	170,625	63.03	8.4%	.....	.....	170,625	63.03	.....	15,211	.....
Ingersoll	32,962	61,610 [1]	352,623	68.11	9.1%	178,732	34.52	173,891	33.59	.....	62,000 [8]	.....
Kapuskasing	189,835	364,965	861,169	246.12	32.8%	.....	.....	861,169	246.12	.....	.....	.....
Kenora	296,335	137,814	1,209,340 [11]	143.61	19.1%	376,660	44.73	832,680	98.88	.....	50,000	3,671 [1]
Kincardine	8,500	138,845 [1]	185,825 [13]	75.60	10.1%	12,915	5.25	172,910	70.35	4,522	36,762	.....
Kingsville	80,328	175,189	519,786 [7]	219.97	29.3%	.....	.....	519,786	219.97	.....	[14]	.....
Leamington	116,500	335,291 [1]	828,571 [17]	152.14	20.3%	.....	.....	828,571	152.14	.....	.....	.....
Lindsay	116,453	172,735 [1]	541,642	74.25	9.9%	57,886	7.94	483,756	66.31	.....	2,500	.....
Listowel	18,966	33,197 [1]	135,725	46.80	6.2%	.....	.....	135,725	46.80	.....	3,023	.....
Long Branch	220,171†	358,628 [1]†	978,064 [15]	242.88	32.4%	.....	.....	978,064	242.88	.....	.....	.....
Meaford	37,386	7,915 [1]	121,654	44.74	6.0%	.....	.....	121,654	44.74	.....	.....	.....
Merritton	100,116 [18]	.....	144,942 [18]	54.82	7.3%	.....	.....	144,942	54.82	.....	.....	.....
Midland	167,530	744,616 [1]	1,315,244 [6]	196.60	26.2%	.....	.....	1,315,244	196.60	.....	.....	.....
Mimico	417,709	534,492	1,948,653 [4]	283.40	37.8%	.....	.....	1,948,653 [4]	283.40	See note [4]	.....	.....
Napanee	40,000	142,007 [1]	310,345	101.92	13.6%	.....	.....	310,345	101.92	4,100	31,500	.....
New Liskeard	23,186	70,257	209,638 [19]	70.70	9.4%	.....	.....	209,638	70.70	.....	5,000	.....
Newmarket	100,478	69,087	265,976	62.86	8.4%	.....	.....	265,976	62.86	13,625	20,000	.....
New Toronto	172,529	813,143 [1]	1,804,584 [2]	254.35	33.9%	.....	.....	1,804,584	254.35	75,187	.....	.....
Oakville	75,281	79,546	410,721	106.18	14.2%	.....	.....	410,721	106.18	.....	27,000	.....
Orangeville	1,266	.....	477,786	170.64	22.8%	.....	.....	477,786	170.64	.....	.....	.....
Orillia	113,028	158,982	1,186,211	134.67	18.0%	22,521	2.56	1,163,690	132.11	.....	73,702	.....
Paris	58,474	229,497 [1]	354,164	81.89	10.9%	117,647	27.20	236,517	54.69	.....	37,101	.....
Parry Sound	23,936	40,896 [1]	293,526	82.24	11.0%	.....	.....	293,526	82.24	47,000	.....	.....
Pembroke	312,063†	13,557†	839,957 [5]	81.05	10.8%	77,922	7.52	762,035	73.53	.....	.....	.....
Penetanguishene	11,274	49,567 [1]	232,508 [16]	49.92	6.7%	.....	.....	232,508	49.92	1,756	.....	.....
Perth	27,925	372,505 [1]	616,914	147.48	19.7%	.....	.....	616,914	147.48	.....	21,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

[1] Total for local improvements. † Unmatured debt only.
[2] Includes $85,055 unsold debentures and $509,667 overdue principal. Cash on hand, $373,402.
[4] Includes $140,657 unsold bonds, against which bank loans of $159,253. Also principal due and unpaid of $378,001.
[5] Includes $189,866 overdue principal.
[6] Includes $350,028 principal due and unpaid.
[7] Includes $115,443 unpaid principal and $105,390, Windsor, Essex & Lake Shore Rly. guarantee; operations of railway discontinued.
[8] Includes $10,000 bank advance to Public Utilities Commission.
[9] Includes principal due and unpaid of $137,943.
[10] In addition, interest due and unpaid of $101,832, plus interest on housing debt of $92,951.
[11] Includes $16,230 unsold bonds, but not $19,200 guaranteed bonds.
[12] In addition, owe county rates of $54,110.
[13] In addition, $50,000 guaranteed bonds, Ont. W. Shore Rly., against which sinking funds of $40,608. Interest of $2,500 paid by the Town.
[14] Interest unpaid, $52,936. Cash in bank, $137,554.
[15] Debt all issued by Township of Etobicoke, of which Long Branch once was a part; $208,525 principal overdue included.
[16] Includes $99,929 matured and unpaid principal.
[17] Includes $159,254 for Windsor, Essex & Lake Shore Rly.
[18] Total debenture debt at December 31st, 1936, should have been $157,745, and total school debt, $104,816.
[19] Includes $2,612 unsold bonds.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 21,050	$	$	$	$ 21,050	$10.71	$	$ 21,050	$10.71	$ 4,331D	$	$ .....
Haileybury	69,256	.....	290,256	.....	359,512	138.27	.....	359,512	138.27	2,776S[1]	.....	.....
Hanover	129,190	11,631	.....	.....	140,821	44.13	.....	140,821	44.13	718S	428S	.....
Hawkesbury	97,764	.....	130,000[2]	.....	227,764	38.53	.....	227,764	38.53	673S	.....	.....
Humberstone	143,889	13,400	.....	.....	157,289	59.83	.....	157,289	59.83	10,107D	926S	.....
Hespeler	59,897	26,731	.....	.....	86,628	30.43	.....	86,628	30.43	1,122S	2,821S	.....
Huntsville	23,765	480	.....	.....	24,245	8.96	.....	24,245	8.96	1,412S	3,190S	.....
Ingersoll	143,598	79,800	4,213	.....	227,611	43.97	178,732	48,879	9.44	2,654S	3,234S	.....
Kapuskasing	.....	19,540	102,207	.....	121,747	34.79	.....	121,747	34.79	5,626S	16,547S	.....
Kenora	258,301	211,798	.....	29,152*t*	499,251	59.29	255,031	244,220	29.00	199S	17,081S	3,581S*t*
Kincardine	22,012	16,469	.....	.....	38,481	15.66	.....	38,481	15.66	186D	4,090D	.....
Kingsville	58,236	27,915	.....	.....	86,151	36.46	.....	86,151	36.46	8,035S	3,260S	.....
Leamington	156,996	30,801	13,613	1,462*g*	202,872	37.25	.....	202,872	37.25	5,508D	10,459S	10,027S*g*
Lindsay	73,759	86,648	.....	.....	160,407	21.99	.....	160,407	21.99	2,544S	4,680S	.....
Listowel	14,755	2,097	27,851	.....	44,703	15.41	.....	44,703	15.41	2,356S	1,618S	.....
Long Branch	159,462†	16,613†	14,665	.....	190,740	47.37	.....	190,740	47.37	517D	4,793S	.....
Meaford	8,654	24,171	.....	.....	32,825	12.07	.....	32,825	12.07	3,087S	110D	.....
Merritton	19,145	13,175	5,440	.....	37,760	14.28	.....	37,760	14.28	447S	4,115S	.....
Midland	97,146	13,987	6,468	.....	117,601	17.59	.....	117,601	17.59	75S	1,931S	.....
Mimico	175,800	86,364	2,652	.....	264,816	38.51	.....	264,816	38.51	3,231S	1,724S	.....
Napanee	103,699	16,537	.....	.....	120,236	39.49	.....	120,236	39.49	4,619S	7,074S	.....
New Liskeard	3,227	.....	.....	.....	3,227	1.09	.....	3,227	1.09	9,895S	.....	.....
Newmarket	40,491	3,500	.....	.....	43,991	10.40	.....	43,991	10.40	4,694S	?	.....
New Toronto	303,468	3,011	69,000	.....	375,479	52.93	.....	375,479	52.93	10,196S	6,168S	.....
Oakville	38,361	6,666	.....	.....	45,027	11.64	.....	45,027	11.64	3,535D	7,727S	.....
Orangeville	9,885	282	.....	.....	10,167	3.64	.....	10,167	3.64	3,974S[1]	3,221S[1]	.....
Orillia	50,542	537,338	.....	.....	587,880	66.74	.....	587,880	66.74	2,920S	177S	.....
Paris	23,287	6,270	.....	.....	29,557	6.83	.....	29,557	6.83	1,232S	4,553S	.....
Parry Sound	8,975	201,894	.....	.....	210,869	59.08	.....	210,869	59.08	7,680D	294S	.....
Pembroke	227,324†	.....	.....	.....	227,324	21.93	77,922	149,402	14.42	2,339S	.....	.....
Penetanguishene	40,706	12,036	.....	.....	52,742	11.32	.....	52,742	11.32	417D	3,147S	.....
Perth	78,457	44,128	2,804	.....	125,389	29.98	.....	125,389	29.98	1,011S	1,693S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
S Surplus.
* As at December 31st, 1936.
t Telephone.
D Deficit.
† Unmatured only.

[1] Before deduction of debt charges.
[2] Not inclusive of overdue interest, total being $222,951.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1937		TAXES COLLECTED IN 1937 (Current and Arrears)	1937 TAX LEVY UNPAID as at Dec. 31, 1937	ACCUMULATED TAX ARREARS (Including 1937 Taxes Unpaid) After Deducting Reserve, if Any	
	Dominion Census		Town's Report										
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Petrolia	3,148	2,596	2,711	$ 89,410	$ 32.98	$1,416,444	$ 522	$ 63,822	$23.54	$ 74,655	$19,852	$32,123[14]	$11.85
Picton	3,356	3,580	3,410	55,463	16.26	2,725,916	799	90,320	26.49	93,923	4,663	8,903	2.61
Port Colborne	3,415	6,503	6,348	1,026,410	161.69	8,801,265[1]	1,386	276,886	43.62	309,065	22,486	26,726[2]	4.21
Port Hope	4,456	4,723	4,577	268,250	58.61	2,545,470	556	154,697	33.80	142,596	18,618	49,906[17]	10.90
Prescott	2,636	2,984	2,850	137,289	48.17	1,585,483	556	70,634	24.78	?	8,724	15,017[18]	5.27
Preston	5,423	6,280	6,415	369,234	57.56	3,808,716	594	193,839	30.22	191,672	49,713	84,283[19]	13.14
Renfrew	4,906	5,296	5,332	475,131	89.11	3,452,690	648	170,520	31.98	169,824	32,228	44,024[12]	8.26
Riverside	1,155	4,432	5,090	2,641,550	518.97	2,964,651	582	125,727	24.70	144,351	32,252	171,803[20]	33.75
Rockland	3,496	2,118	2,103	17,653	8.39	243,797	116	28,449	13.53	27,350	7,158	8,207[15]	3.90
St. Mary's	3,847	3,802	4,017	224,017	55.77	2,403,086	598	123,060	30.63	123,689	22,264	41,017[21]	10.21
Simcoe	3,953	5,226	5,826	374,217	64.23	3,845,573	660	174,659	29.98	173,265	5,142	13,029[16]	2.24
Sioux Lookout	1,127	2,088	1,904	62,741	32.95	892,012	468	46,495	24.42	44,913	21,565	43,910[22]	23.06
Smith's Falls	6,790	7,108	7,626	654,771	85.86	4,576,556	600	254,685	33.40	259,262	33,257	71,288[11]	9.35
Stamford Twp.	4,376	7,743	7,849	898,724	114.50	7,950,349	1,013	309,967	39.49	315,005	39,288	120,405[10]	15.34
Strathroy	2,691	2,964	2,947	96,956	32.90	1,571,407	533	72,659	24.66	73,126	9,260	16,282[23]	5.52
Sturgeon Falls	4,125	4,234	4,782	229,115	47.91	2,044,620	428	108,536	22.70	106,327	30,840	46,084[24]	9.64
Swansea	.....	5,031	5,831	935,696	160.47	4,098,109	703	232,686	39.91	236,588	63,790	128,893	22.10
Teck Twp.	1,170	9,129	18,005	1,491,703	82.85	5,545,865[6]	308	550,486[7]	30.57	570,805	88,986	138,400[8]	7.69
Tecumseh	978	2,129	2,245	422,712	188.29	973,340	434	41,408	18.44	49,858	9,585	37,363[9]	16.64
Thorold	4,825	5,092	4,913	591,281	120.35	2,794,184	569	165,234	33.63	171,564	38,441	42,541[25]	8.66
Tillsonburg	2,974	3,385	3,828	189,754	49.57	2,147,277	561	92,787	24.24	93,015	6,070	12,292	3.21
Tisdale Twp.	3,918	5,761	9,504	326,953	34.40	8,859,258	932	258,793[27]	27.23	269,165	41,113	160,043	16.84
Trenton	5,902	6,276	6,490	589,805	90.88	3,467,979	534	206,324	31.79	202,656	46,684	143,855[5]	22.17
Walkerton (Dec. 31st, 1936)	2,344	2,431	2,350	43,513	18.52	1,022,289	435	56,697	24.13	62,000	?	34,631	14.74
Wallaceburg	4,006	4,326	4,537	91,385	20.14	2,415,731	532	115,824	25.53	116,195	24,652	68,910[26]	15.19
Waterloo	5,883	8,095	8,425	598,428	71.03	5,907,455	701	290,710	34.51	297,289	27,123	74,510	8.84
Weston	3,166	4,723	5,042	854,445	169.46	3,707,896	735	205,423	40.74	206,051	34,175	64,284[3]	12.75
Whitby	2,800	3,890	3,865	232,951	60.28	2,580,283	668	126,227	32.66	133,787	22,055	31,255[13]	8.09
Wingham	2,092	1,959	2,085	99 040	47.50	1,081,445	519	58,872	28.24	60,408	9,035	15,985	4.14
York Twp. North	.....	12,263	15,464	2,588,263	167.37	10,685,414	691	670,000	43.33	642,682	200,067	495,361[4]	32.03

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

1 Includes $4,490,395 assessed for schools only.
2 After deducting reserve of $48,605; also includes $23,532 tax sale lands.
3 In addition, tax sale lands of $135,053, against which reserve of $91,313.
4 In addition, tax sale lands of $364,576, against which reserve of $137,004.
5 Includes $13,543 tax sale lands, and after deducting reserve of $64,203.
6 In addition, mines bearing special rates, but otherwise exempt, $15,588,393.
7 Includes $198,527 received from mining companies.
8 After deducting reserve of $16,174. In addition, tax sale lands of $43,719, against which reserve of $25,646.
9 In addition, tax sale lands of $104,358. Reserve of $51,877 not deducted.
10 After deducting reserve of $34,500. In addition, tax sale lands of $45,066.
11 After deducting reserve of $7,000. In addition, tax sale lands of $26,480.
12 After deducting reserve of $88,921.
13 After deducting reserve of $5,535. In addition, tax sale lands of $17,494.
14 After deducting reserve of $8,263.
15 Including tax sale lands of $11,651, and after deducting reserve of $14,959.
16 After deducting reserve of $1,250.
17 After deducting reserve of $3,054. In addition, tax sale lands of $1,812.
18 After deducting reserve of $2,525. In addition, tax sale lands of $8,272.
19 Includes $23,605 tax sale lands. Reserve of $24,575 deducted.
20 In addition, tax sale lands of $166,907.
21 After deducting reserve of $15,419.
22 In addition, tax sale lands of $8,900.
23 After deducting reserve of $521.
24 After deducting reserve of $46,608. In addition, tax sale lands of $9,400.
25 Includes $4,322 registered properties, and after deducting reserve of $39,419. In addition, tax sale lands of $63,261 covered by reserve.
26 After deducting reserve of $9,663.
27 Includes $107,103 received from mining companies.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 62,305	$ 9,620 [1]	$116,984	$ 43.15	5.8%	$	$	$116,984	$ 43.15	$ 4,259	$ 25,000	$ .....
Picton	20,545	.....	96,610	28.33	3.8%	.....	.....	96,610	28.33	.....	.....	.....
Port Colborne	221,937	492,693 [1]	1,196,473	188.48	25.1%	.....	.....	1,196,473	188.48	.....	.....	.....
Port Hope	62,366	141,185 [1]	303,913	66.40	8.9%	11,119	2.43	292,794	63.97	.....	.....	.....
Prescott	?	71,299 [1]	209,951	73.66	9.8%	63,133	22.15	146,818	51.51	.....	11,000	.....
Preston	53,409	139,350	451,141	70.33	9.4%	.....	.....	451,141	70.33	.....	77,545	.....
Renfrew	158,977	54,413 [1]	743,618	139.46	18.6%	13,648	2.56	729,970	136.90	.....	10,163	.....
Riverside	149,917†	892,180†	2,757,023 [7]	541.65	72.2%	.....	.....	2,757,023	541.65	See note [7]	[8]	.....
Rockland	.....	.....	48,090	22.88	3.1%	.....	.....	48,090	22.88	.....	6,900	.....
St. Mary's	119,725	36,185	340,095	84.66	11.3%	64,034	15.94	276,061	68.72	.....	25,800	.....
Simcoe	176,551	82,198	457,509	78.53	10.5%	.....	.....	457,509	78.53	.....	.....	.....
Sioux Lookout	43,284	.....	78,241	41.09	5.5%	.....	.....	78,241	41.09	.....	12,064	.....
Smith's Falls	29,837	284,415	815,739	106.97	14.3%	.....	.....	815,739	106.97	.....	40,000	.....
Stamford Twp.	264,997	327,042	1,059,452	134.98	18.0%	.....	.....	1,059,452	134.98	[5]	58,366 [4]	.....
Strathroy	13,207	56,510 [1]	144,988	49.20	6.6%	.....	.....	144,988	49.20	.....	1,807	.....
Sturgeon Falls	.....	96,892 [1]†	298,580 [9]	62.44	8.3%	.....	.....	298,580	62.44	.....	[10]	.....
Swansea	106,978	425,717	1,019,606	174.86	23.3%	.....	.....	1,019,606	174.86	4,450	6,243	.....
Teck Twp.	210,914 [6]	7,168	1,491,703 [6]	82.85	11.0%	.....	.....	1,491,703	82.85	134,700	48,800	.....
Tecumseh	13,535†	110,415 [1]†	499,197 [3]	222.36	29.6%	.....	.....	499,197	222.36	.....	.....	.....
Thorold	147,403†	135,656†	740,621 [11]	150.75	20.1%	.....	.....	740,621	150.75	12,400	.....	.....
Tillsonburg	33,148	18,871	335,445	87.63	16.8%	4,412	1.15	331,033	86.48	.....	.....	.....
Tisdale Twp.	259,577	24,833	711,941	74.91	10.0%	.....	.....	711,941	74.91	.....	116,688	.....
Trenton	76,481	174,333	719,773	110.90	14.8%	.....	.....	719,773	110.90	.....	46,953	.....
Walkerton (Dec. 31st, 1936)	.....	30,497 [1]	123,744	52.66	7.0%	8,046	3.42	115,698	49.24	.....	8,000	.....
Wallaceburg	59,351	32,034	259,513	57.20	7.6%	.....	.....	259,513	57.20	.....	24,031	.....
Waterloo	227,380	234,658	658,971	78.21	10.4%	20,661	2.45	638,310	75.76	417	46,400	.....
Weston	262,716	279,678	1,004,424 [12]	199.21	26.5%	.....	.....	1,004,424	199.21	9,583	15,984	.....
Whitby	98,195	5,364	400,244	103.56	13.8%	.....	.....	400,244	103.56	.....	78,199	.....
Wingham	1,178	30,370	208,528	100.01	13.3%	30,590	14.67	177,938	85.34	.....	37,200	.....
York Twp. North	542,900	1,489,003 [1]	3,055,296 [2]	197.57	26.3%	.....	.....	3,055,296	197.57	See note [2]	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements. † Unmatured debt only.

[2] Includes unsold bonds of $359,397, against which bank loan of $358,000.

[3] Includes $265,237 principal overdue, amount owing Sandwich East, but not $163,446 interest unpaid, or $95,679 S.W. & A. Rly. guarantee or $57,522 for separate schools.

[4] Also owe county rates of $12,488.

[5] Capital bank loan of $24,728 covered by provincial relief grants and road subsidies owing.

[6] Separate school debt $88,357 additional.

[7] Includes $118,494 unsold bonds, against which bank loans of $73,773. Also overdue principal of $1,048,567, debts assumed from Sandwich East of $56,384, and share of Essex Border Utilities debt of $50,213. Does not include S.W. & A. Rly. guarantee of $199,594 or separate school debt of $149,735.

[8] Interest unpaid, $706,217. Cash in bank, $171,449.

[9] Includes $61,106 debentures overdue, part of which has been met by the Province under guarantee.

[10] Interest unpaid, $52,578.

[11] Includes overdue principal of $218,692, but not interest unpaid of $95,346.

[12] Includes $5,716 unsold debentures. Also $179,845 debentures matured and unpaid. Municipality has since been refinanced.

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 12,319	$ 15,255	$	$	$ 27,574	$10.17	$	$ 27,574	$10.17	$ 4,472S	$ 2,561S	$ .....
Picton	41,147	.....	.....	.....	41,147	12.07	.....	41,147	12.07	767S	3,158S*	.....
Port Colborne	75,201	62,553	32,309	.....	170,063	26.79	.....	170,063	26.79	6,216S	2,306S	.....
Port Hope	35,663	.....	.....	.....	35,663	7.79	11,119	24,544	5.36	7,264S	12,909S	.....
Prescott	9,529	.....	.....	.....	9,529	3.34	.....	9,529	3.34	11D	1,724S	.....
Preston	49,012	32,895	.....	.....	81,907	12.77	.....	81,907	12.77	3,010S	2,494S	.....
Renfrew	45,269*y*	207,482	2,088	.....	254,839	47.79	.....	254,839	47.79	5,168S	16,495S	.....
Riverside	.....	36,450†	79,023†	.....	115,473	22.68	.....	115,473	22.68	.....	3,151S	.....
Rockland	17,058	13,380	.....	.....	30,437	14.47	.....	30,437	14.47	545D	316D	.....
St. Mary's	29,126	31,840	.....	.....	60,966	15.18	8,922	52,044	12.95	1,112S	10,355S	.....
Simcoe	41,781	41,511	.....	.....	83,292	14.30	.....	83,292	14.30	18,434S	39,554S	.....
Sioux Lookout	.....	.....	15,500	.....	15,500	8.14	.....	15,500	8.14	.....	.....	.....
Smith's Falls	148,641	12,327	.....	.....	160,968	21.11	.....	160,968	21.11	4,390S	2,440D	.....
Stamford Twp.	[4]	122,772	37,956	.....	160,728	20.48	.....	160,728	20.48	458D	6,357S	.....
Strathroy	20,187	27,845	.....	.....	48,032	16.30	.....	48,032	16.30	2,003S*	4,329S*	.....
Sturgeon Falls	56,150†	6,394†	6,921	.....	69,465	14.53	.....	69,465	14.53	5,762D	6,122S	.....
Swansea	.....	83,910	.....	.....	83,910	14.39	.....	83,910	14.39	.....	.....	.....
Teck Township	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	[3]	.....	.....
Tecumseh	67,893†	8,592†	.....	.....	76,485†	34.07	.....	76,485†	34.07	989S	401D	.....
Thorold	141,557†	.....	7,783†	.....	149,340	30.40	.....	149,340	30.40	3,684S*	7,712S*	.....
Tillsonburg	136,455	5,521	.....	.....	141,976	37.09	697	141,279	36.91	636S	1,662S	.....
Tisdale Twp.	384,988*y*	.....	.....	.....	384,988	40.51	.....	384,988	40.51	5,822S*	.....	.....
Trenton	75,278	54,690	.....	.....	129,968	20.02	.....	129,968	20.02	10,642S	11,866S	.....
Walkerton (Dec. 31st, 1936)	19,713	52,472	.....	.....	72,185	30.72	.....	72,185	30.72	1,094S	1,165S	.....
Wallaceburg	135,418*y*	32,710	.....	.....	168,128	37.06	.....	168,128	37.06	2,772S	8,614S	.....
Waterloo	18,975	34,131	.....	7,437*g*	60,543	7.19	20,661	39,882	4.73	1,712S	6,946S	630S*g*
Weston	70,111	38,411	.....	41,457*r*	149,979	29.75	.....	149,979	29.75	2,605S	5,527S	1,989S*r* [6]
Whitby	149,293 [5]	[5]	18,000	.....	167,293	43.28	.....	167,293	43.28	215S	3,926S	.....
Wingham	59,562	28,737	.....	.....	88,299	42.35	9,401	78,893	37.84	400S	100S	.....
York Twp. North	126,985	298,961	.....	41,087*r*	467,033	30.20	.....	467,033	30.20	4,839D	9,705S	70D [6]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
y Waterworks and sewers.
S Surplus.
* As at December 31st, 1936.
r Street railway.
D Deficit.
† Unmatured only.

[3] Waterworks and sewers debt, $1,139,067, of which $48,545 on general account, $34,134 in school section No. 1, surplus in operation, $328. In school section No. 2, debt $1,046,428. Results of operation, $66,094 surplus before debt charges.
[4] On local improvement basis, $103,991, and not carried by revenue from waterworks.
[5] Waterworks, electric light and power debt combined.
[6] After deducting operating charges only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	4,200	$1,347,100	$ 321	$14,237	$31,347	$45,584	$10.85	$ 6,079	$20,364	$ 6.30
Arvida (June 30th, 1938)	.....	.....	2,510	4,067,757	1,621	53,756‡	50,894	104,650	41.69	1,495	1,427‡	1.16
Asbestos (Sept. 30th, 1937)	2,189	4,396	4,752	2,177,709	458	22,750	30,294	53,044	11.16	6,924	6,688	2.86
Aylmer	2,970	2,835	3,631	1,315,431	362	19,960	30,471	50,431	13.89	33,637	43,244	21.17
Bagotville	2,204	2,468	2,960	838,195	283	10,838	10,325	21,163	7.15	34,576	46,423	27.36
Baie St. Paul	2,291	2,916	3,166	306,600	97	6,152‡	6,053	12,205	3.85	3,732	1,545‡	1.67
Beauharnois	2,250	3,720	4,000[3]	2,342,385[3]	586	22,212	32,240[3]	54,452	13.61	15,932[3]	6,474	5.60
Beauport	3,240	3,242	3,432	1,949,911	568	19,025	21,329	40,354	11.76	18,043	18,561	10.67
Berthier	2,193	2,431	2,500*	1,520,000*	608	9,114	20,520*	29,634	11.85	18,108*	4,243	8.94
Black Lake	2,656	2,167	2,500	978,000	391	12,148	12,225	24,373	9.75	37,194	39,920	30.84
Buckingham	3,835	4,638	4,500	3,774,400	839	27,874	52,513	80,387	17.86	33,524	15,090	10.80
Cap de la Madeleine	6,738	8,748	10,375	5,831,395	562	68,647‡	93,695	162,342	15.65	21,786	20,587‡	4.08
Charny	2,265	2,823	2,850*	570,375*	200	9,815	3,992*	13,807	4.84	4,412*	5,444	3.46
Coaticook	3,554	4,004	4,242	1,963,775*	463	21,140	31,773	52,913	12.47	18,735	12,908	7.46
Donnacona	1,225	2,631	3,034	1,157,800	382	34,006	10,698	44,604	14.70	6,237	10,876	5.64
Dorval (June 30th, 1937)	1,466	2,052	2,200	3,653,235	1,661	19,665	71,675	91,340	41.52	41,042	12,210	24.21
Drummondville	2,852	6,609	8,752	5,549,070	634	54,628	154,492	209,120	23.89	48,888	13,070	7.08
East Angus	3,802	3,566	3,440	2,439,713	703	24,486	62,770*	87,256	25.36	32,142*	11,296	12.63
Farnham	3,343	4,205	4,090	2,109,379	516	28,417	48,224	76,641	18.74	18,179	10,913	7.11
Giffard	1,254	3,573	3,280	1,209,760	369	12,081	17,205	29,286	8.93	10,122	9,408	5.95
Grand Mere (Jan. 31st, 1938)	7,631	6,461	8,100	15,504,185	1,914	118,485‡	144,153	262,638	32.43	22,685	11,782‡	4.25
Iberville	2,454	2,778	3,200	1,517,559	474	13,054	32,592	45,646	14.26	29,460	6,768	11.32
Jonquiere	4,851	9,448	11,500	4,378,080	381	56,325	78,570	134,895	11.73	31,772	62,032	8.16
Kenogami	2,557	4,500	5,000	1,671,940	334	73,924	69,524	143,448	28.69	27,042	21,560	9.72
Lachute	2,592	3,906	4,620	2,304,875	499	29,720	32,497	62,217	13.47	9,144	18,350	5.95
La Malbaie	1,883	2,408	2,333	815,425	350	14,822	10,288	25,110	10.76	1,413	3,925	2.29
Laprairie	2,158	2,774	2,900	982,420	338	10,179	17,182	27,361	9.43	13,521	6,412	6.87
La Salle[1]	726	2,362	3,485*	8,098,234*	2,324	40,177‡	244,675*	284,852	81.74	64,772*	6,030‡	20.32
La Tuque (Apr. 30th, 1937)	5,603	7,837	7,800	7,026,019	901	56,989‡	95,726	152,715	19.58	93,088	30,028‡	15.78
Lauzon	6,428	7,084	7,114	2,554,665	359	18,537‡	32,245	50,782	7.14	51,333	11,042‡	8.77
Laval-des-Rapides	1,989	2,716	2,900	1,315,816	454	13,271	29,761	43,032	14.84	31,818	13,744	15.71
Longueuil	4,682	5,407	6,407	4,405,189	688	35,331‡	122,558	157,889	24.65	78,787	12,008‡	14.17
Loretteville	2,066	2,251	2,602	1,195,952	460	16,350	17,350	33,700	10.10	17,480	23,004	15.56
Louiseville	1,772	2,365	3,338	1,340,628*	402	5,218	23,187*	28,405	8.51	18,729*	3,836	6.76
Magog (Nov. 30th, 1937)	5,159	6,302	7,782	2,664,651	342	25,388	53,811	79,199	10.18	39,267	*m*	5.05
Megantic	3,140	3,911	3,838	1,393,107	362	16,200	23,442	39,642	10.33	38,421	*m*	10.01
Montmagny	4,145	3,927	4,300	1,530,888	356	13,753	37,935	51,688	12.02	25,062	19,973	10.47

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

m Included in municipal.
* Information as at Dec. 31st, 1938.
[1] Under Montreal Metropolitan Commission.

¶ See Note, page 25.
‡ Information as at June 30th, 1938.

[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1937.
[3] As at Dec. 15th, 1938.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 42,400	$131,300	$173,700	$ 41.36	5.5%	$ 5,886	$ 1.40	$167,814	$ 39.96	$ .....
Arvida (June 30th, 1938)	225,000‡	469,000	694,000	276.49	36.8%	.....	.....	694,000	276.49	.....
Asbestos (Sept. 30th, 1937)	53,700	48,300	102,000	21.46	2.9%	.....	.....	102,000	21.46	.....
Aylmer	53,974	350,593[10]	404,567[10]	111.42	14.8%	43,818	12.07	360,749[10]	99.35	33,121
Bagotville	115,300	640,760[1]	756,060	255.43	34.1%	.....	.....	756,060	255.43	27,519
Baie St. Paul	51,000‡	44,031	95,031	30.02	4.0%	.....	.....	95,031	30.02	1,500
Beauharnois	148,610	255,800[7]	405,410	101.35	13.5%	39,860	9.96	365,550	91.39	.....
Beauport	43,300	296,600	339,900	99.04	13.2%	.....	.....	339,900	99.04	29,114
Berthier	48,000	209,900*	257,900	103.16	13.5%	.....	.....	257,900	103.16	.....
Black Lake	78,800	220,300	299,100	119.64	15.9%	14,000	5.60	285,100	114.04	.....
Buckingham	9,000	410,500	419,500	93.22	12.4%	84,441	18.76	335,059	74.46	350
Cap de la Madeleine	399,400‡	907,679	1,307,079	125.98	16.9%	22,621	2.18	1,284,458	123.80	48,236
Charny	18,100	9,000*	27,100	9.51	1.3%	.....	.....	27,100	9.51	.....
Coaticook	52,800	547,600	600,400	141.54	18.9%	149,765	35.31	450,635	106.23	.....
Donnacona	122,700	18,100	140,800	46.41	6.2%	.....	.....	140,800	46.41	.....
Dorval (June 30th, 1937)	113,900	553,000	666,900	303.14	40.4%	121,569	55.26	545,331	247.88	28,009
Drummondville	205,764	1,360,765	1,566,529	178.99	23.8%	50,519	5.77	1,516,010	173.22	.....
East Angus	56,900	430,850*	487,750	141.78	18.9%	70,541*	20.50	417,209	121.28	.....
Farnham	112,400	431,600	544,000	133.01	17.7%	.....	.....	544,000	133.01	.....
Giffard	35,900	284,484	320,384	97.68	13.0%	53,532	16.32	266,852	81.36	4,000
Grand Mere (Jan. 31st, 1938)	644,600‡	1,834,800	2,479,400	306.10	40.8%	257,361	31.77	2,222,039	274.33	.....
Iberville	40,100	178,800	218,900	68.40	9.1%	41,000	12.81	177,900	55.59	.....
Jonquiere	202,485	1,355,180	1,557,665	135.45	18.1%	.....	.....	1,557,665	135.45	.....
Kenogami	254,600	790,000	1,044,600	208.92	27.9%	15,991	3.20	1,028,609	205.72	.....
Lachute	54,199	247,693	301,892	65.34	8.7%	.....	.....	301,892	65.34	12,000
La Malbaie	40,300	45,950	86,250	36.97	4.9%	.....	.....	86,250	36.97	.....
Laprairie	32,500	147,000	179,500	61.90	8.3%	.....	.....	179,500	61.90	5,300
La Salle[1]	147,100‡	1,114,510*	1,261,610	362.01	48.2%	309,097	88.69	952,513	273.32	50,000
La Tuque (Apr. 30th, 1937)	246,100‡	1,045,050	1,291,150	165.53	22.1%	108,400	13.90	1,153,450	147.88	18,964
Lauzon	10,400‡	362,235	372,635	52.38	7.0%	.....	.....	372,635	52.38	5,000
Laval-des-Rapides	54,200	406,000	460,200	158.69	21.2%	.....	.....	460,200	158.69	.....
Longueuil	130,737‡	1,626,000	1,756,737	274.19	36.6%	70,882	11.06	1,685,855	263.13	20,100
Loretteville	36,339	301,544	337,883	129.85	15.3%	.....	.....	337,883	129.85	.....
Louiseville	4,650	219,500*	224,150	67.15	9.0%	.....	.....	224,150	67.15	8,251*
Magog (Nov. 30th, 1937)	137,350	284,000	421,350	54.14	7.2%	15,750	2.02	405,600	52.12	.....
Megantic	21,400	336,364	357,764	93.22	12.4%	.....	.....	357,764	93.22	.....
Montmagny	54,500	279,500[9]	334,000	77.67	10.3%	.....	.....	334,000	77.67	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.
‡ Information as at June 30th, 1938.
¶ See Note, page 25.
[1] Includes $163,260 past-due bonds. In addition, coupons and interest accrued of $189,267. Housing debt not included.
[7] As at Dec. 15th, 1938.
[9] Figures for 1936 and 1935 incorrect. Should have been $284,900 and $290,000 respectively.
[10] Not including large housing debt. In addition, coupons and interest accrued of $68,778.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos	$	$	$	$	$	$1,423,740	$14,237	$ 42,400	$ 5,886	$	.....
Arvida (June 30th, 1938)	264,960	.....	.....	264,960	105.56	4,232,757‡	53,756‡	225,000‡	.....	.....	C. and P.
Asbestos (Sept. 30th, 1937)	28,000	3,000*x*	.....	31,000	6.52	2,103,290	22,750	53,700	.....	.....	C. and P.
Aylmer	234,677*v*	.....	? *h*	?	?	1,677,904	19,960	53,974	12,223	6,152	C. and P.
Bagotville	173,128[1]	310,945*v*	? *h*	?	?	867,022	10,838	115,300	.....	10,781	C.
Baie St. Paul	17,000*x*	.....	.....	17,000*x*	5.37	307,600‡	6,152‡	51,000‡	.....	.....	C.
Beauharnois	69,700[5]	.....	.....	69,700	17.43	2,231,891	22,212	148,610	8,193	.....	C. and P.
Beauport	?	.....	.....	?	?	2,067,565	19,025	43,300	.....	5,700	C. and P.
Berthier	117,573*v*	.....	.....	117,573	47.03	1,518,960	9,114	48,000	.....	.....	C.
Black Lake	110,000	.....	.....	110,000	44.00	971,870	12,148	78,800[3]	.....	.....	C.
Buckingham	109,750*v*	40,000*x*	.....	149,750	33.28	1,854,069	27,874	9,000	.....	.....	C. and P.
Cap de la Madeleine	454,523*v*	.....	.....	454,523	43.81	6,240,447‡	68,647‡	399,400‡	.....	.....	C.
Charny	.....	.....	.....	.....	.....	561,075	9,815	18,100	.....	.....	C.
Coaticook	146,900*v*	233,000	.....	379,900	89.55	2,304,575	21,140	52,800	.....	2,059	C. and P.
Donnacona	.....	.....	.....	.....	.....	2,635,950	34,006	122,700	.....	.....	C. and P.
Dorval (June 30th, 1937)	437,975*v*[2]	.....	.....	437,975	199.08	2,701,551	19,665	113,900	11,938	5,290	C.
Drummondville	436,950*v*	.....	.....	436,950	49.93	?	54,628	205,764	.....	210	C. and P.
East Angus	63,000*x*	.....	? *h*	?	?	2,411,150	24,486	56,900	.....	5,425	C. and P.
Farnham	119,500	.....	.....	119,500	29.22	2,544,325	28,417	112,400	.....	.....	C. and P.
Gifford	86,000*x*	.....	.....	86,000*x*	26.22	1,208,135	12,081	35,900	.....	4,400	C.
Grand Mere (Jan. 31st, 1938)	180,210	82,511	73,100*h*	335,821	41.46	15,590,080‡	118,485‡	644,600‡	75,705‡	.....	C.
Iberville	?	.....	.....	?	?	1,490,275	13,054	40,100	.....	.....	C. and P.
Jonquiere	265,073*v*	484,821*v*	.....	749,894	65.21	4,023,190	56,325	202,485[4]	.....	.....	C.
Kenogami	339,208*v*[2]	.....	.....	339,208	67.84	7,948,937	73,924	254,600	15,991	26,615	C. and P.
Lachute	115,693	.....	.....	115,693	25.04	3,091,415	29,720	54,199	.....	.....	C. and P.
La Malbaie	27,000*x*	.....	.....	27,000	11.57	2,853,410	14,822	40,300	.....	.....	C.
La Prairie	37,000	.....	10,000*h*	47,000	16.21	1,006,024	10,179	32,500	.....	4,000	C. and P.
La Salle	212,373*v*	.....	.....	212,373	60.94	9,178,279	40,177‡	147,100‡	45,313‡	2,899‡	C.
La Tuque (Apr. 30th, 1937)	413,313*v*	2,380*v*	.....	415,693	53.29	6,852,855	56,989‡	246,100‡	.....‡	.....‡	C. and P.
Lauzon	381,055*v*[2]	.....	.....	381,055	53.56	2,648,102‡	18,537‡	10,400‡	.....‡	5,000‡	C.
Laval-des-Rapides	135,867*v*	.....	.....	135,867	46.85	1,266,623	13,271	54,200	.....	1,855	C. and P.
Longueuil	231,729*v*	31,114*v*	.....	262,843	41.02	5,894,262‡	35,331‡	130,737‡	.....	8,000‡	C. and P.
Loretteville	?	.....	.....	?	?	1,610,793	16,350	36,339	.....	11,927	C. and P.
Louiseville	194,451*v**	.....	.....	194,451*	58.25	1,435,760	5,218	4,650	.....	800	C.
Magog (Nov. 30th, 1937)	17,800	92,250	.....	110,050	14.14	4,213,515	25,388	137,350	.....	.....	C. and P.
Megantic	21,564	260,200	.....	281,764	73.41	1,234,214	16,200	21,400	.....	.....	C.
Montmagny	.....	.....	.....	.....	.....	1,147,721	13,753	54,500	.....	34,000	C.

h Housing.
x Approximate.
* Information as at Dec. 31st, 1938.
[1] Market, parks and public scale.
[3] In addition, bonds and coupons due of $18,417.
v At asset value; debt not reported.
‡ Information as at June 30th, 1938.
[2] Includes sewers.
[4] In addition, bonds and coupons due of $221,100.
¶ As at June 30th, 1937. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are usually administered by separate boards. For school tax arrears see page 23.
[5] As at Dec. 15th, 1938.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,350	$13,366,650	$5,688	$46,155	$319,520	$365,675	$155.61	$42,840	$11,737	$23.22
Montreal North [1]	1,360	4,519	5,260	2,366,290	450	¶	75,993	75,993	14.45	73,409	¶	13.96
Montreal West [1]	1,882	3,190	3,500	7,372,067	2,106	122,437	212,601	335,038	95.72	80,182	.....	22.91
Montmorency	3,600	4,575	5,034	1,072,975	213	21,073	14,883	35,956	7.14	17,665	9,195	5.34
Mount Royal [1]	160	2,174	3,382	6,053,485	1,790	71,829	173,061	244,890	72.41	52,302	1,440	15.89
Mont Joli	2,799	3,143	3,100	686,985	222	14,085	12,739	26,824	8.65	9,993	19,884	9.64
Mont Laurier	2,211	2,394	2,481	648,900	262	8,987	6,658	15,645	6.31	3,217	6,593	3.95
Nicolet	2,342	2,868	3,426	721,675*	211	11,337	11,547*	22,884	6.68	8,062*	6,410	4.22
Noranda (May 31st, 1937)	.....	2,246	4,500	2,365,199	526	49,357	62,436	111,793	24.84	12,325	7,500	4.41
Pointe à Gatineau	1,919	2,282	2,200	550,000	250	11,000‡	9,350	20,350	9.25	13,181	15,000‡	12.81
Pointe aux Trembles [1]	1,764	2,970	4,815	2,770,436	575	51,049	70,580	121,629	25.26	86,048	8,172	19.57
Pointe Claire	2,617	4,872	3,950	5,205,382	1,318	52,925	129,774	182,699	46.25	59,655	22,550	20.81
Port Alfred (June 30th, 1937)	1,213	2,342	2,850	6,663,265	2,338	43,542	31,851	75,393	26.45	2,638	21,043	8.31
Priceville	.....	2,310	2,298	524,706	228	?	4,444	?	?	1,993	?	?
Richmond (Sept. 30th, 1938)	2,450	2,596	3,200	1,703,855	532	10,724	26,344	37,068	11.58	8,780	10,861	6.14
Rimouski	3,612	5,589	6,500*	4,491,070*	691	14,883‡	60,725*w	75,608	11.63	45,444*w	14,658‡	9.25
Riviere du Loup	7,703	8,499	8,650	4,115,514 [5]	476	45,683	89,313	134,996	15.61	95,824	35,913	15.23
Roberval	2,068	2,770	2,642*	1,249,820*	473	11,980	21,000*x	32,980	12.48	15,425*	10,557	9.83
Rouyn	.....	3,225	5,918	2,345,850	396	34,089	73,064	107,153	18.11	85,216	32,609	19.91
Saindon	1,793	2,355	2,189	416,705	190	8,260	5,779	14,039	6.41	4,010	7,430	5.23
Ste. Agathe des Monts	2,812	2,949	3,200	1,740,515	544	19,845	39,108	45,695	14.28	18,034	17,181	11.00
Ste. Anne de Bellevue	2,212	2,417	2,714	2,354,589	868	17,019	24,485	41,504	15.29	8,317	16,694	9.22
St. Joseph d'Alma	850	3,970	5,550	1,333,902	240	19,495‡	22,637	42,132	7.59	40,529	27,283‡	12.22
St. Jerome (Terrebonne Co.)	5,491	8,967	10,172	4,820,540	474	37,462	96,683	134,145	13.19	80,816	42,961	12.17
St. Jerome de Matane	3,050	4,757	4,936	1,813,594	367	10,296	21,644	31,940	6.47	19,276	17,362	7.42
St. Joseph de Grantham	.....	2,812	5,275	925,570	175	13,035	11,468	24,503	4.65	4,146	12,439	3.14
St. Lambert	3,890	6,075	6,430	8,844,601	1,376	93,836‡	229,195	323,031	50.24	111,744	90,148‡	31.40
St. Laurent [1]	3,232	5,348	6,070	3,931,094	648	62,611	147,459	210,070	34.61	111,424	25,048	22.48
St. Pierre [1]	3,535	4,185	4,090*	4,657,270*	1,139	56,346	76,290*	132,636	32.43	35,532*	20,870	13.79
Ste. Therese	3,043	3,292	3,750*	1,729,200*	461	22,981	30,686*	53,667	14.31	24,768*	14,992	10.60
Terrebonne	2,056	1,955	1,938	1,387,339	716	5,733	17,621*	23,354	12.05	15,211*	2,823 [4]	9.31
Victoriaville (July 31st, 1938)	3,759	6,213	8,501	2,953,851	347	27,203	41,354	68,557	8.06	32,057 [3]	8,107	4.72
Waterloo	2,063	2,193	2,650	1,468,300	554	14,418‡	23,686	38,104	14.38	15,883	4,989‡	7.88
Windsor	2,330	2,720	2,992	2,221,835	743	16,544	25,018	41,562	13.89	7,937	11,910	6.63

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

w Includes water tax.
* Information as at Dec. 31st, 1938.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1937.
x Approximate.
¶ See Note, page 28.
‡ Information as at June 30th, 1938.
[3] After deducting a reserve of $25,755.
[4] Catholic School Commission only.
[5] Assessment in 1936 should have been $4,147,469.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$153,600	$3,588,721	$3,742,321	$1,592.47	212.3%	$619,764	$263.73	$3,122,557	$1,328.74	$28,343
Montreal North [1]	¶	2,410,412 [7]	2,410,412	458.25	61.1%	271,369	51.59	2,139,043	406.66	1,515,072 [9]
Montreal West [1]	597,559	1,197,500	1,795,059	512.88	68.4%	500,556	143.02	1,294,503	369.86	.....
Montmorency	100,100	37,060	137,160	27.25	3.6%	.....	.....	137,160	27.25	4,000
Mount Royal [1]	112,400	2,395,262	2,507,662	741.47	98.9%	757,469	223.97	1,750,193	517.50	64,115
Mont Joli	28,964	428,300	457,264	147.50	19.7%	.....	.....	457,264	147.50	.....
Mont Laurier	30,000	112,259	142,259	57.34	7.6%	.....	.....	142,259	57.34	.....
Nicolet	50,200	149,000*	199,200	58.14	7.8%	.....	.....	199,200	58.14	.....
Noranda (May 31st, 1937)	135,100	360,000	495,100	110.02	14.7%	.....	.....	495,100	110.02	.....
Pointe à Gatineau	18,127‡	42,000	60,127	27.33	3.6%	.....	.....	60,127	27.33	.....
Pointe aux Trembles [1]	435,303	3,572,037 [8]	4,007,340	832.27	111.0%	521,537	108.32	3,485,803	723.95	3,032,279 [9]
Pointe Claire	180,300	1,064,300	1,244,600	315.09	42.0%	425,642	107.76	818,958	207.33	86,681
Port Alfred (June 30th, 1937)	177,487	233,800	411,287	144.31	19.2%	.....	.....	411,287	144.31	.....
Priceville	?	22,500	22,500	9.79	1.3%	.....	.....	22,500	9.79	.....
Richmond (Sept. 30th, 1938)	35,200	123,191	158,391	49.50	6.6%	13,232	4.14	145,159	45.36	8,000
Rimouski	50,200‡	555,000*	605,200	93.11	12.4%	104,508*	16.08	500,692	77.03	18,800*
Riviere du Loup	257,600	1,409,017	1,666,617	192.67	25.7%	158,698	18.34	1,507,919	174.33	129,150
Roberval	32,499	127,340*	159,839	60.50	8.1%	46,700*	17.68	113,139	42.82	31,400*
Rouyn	134,580	629,269 [2]	763,849	129.07	17.2%	1,919	.32	761,930	128.75	.....
Saindon	?	73,581	73,581	33.61	4.5%	21,181	9.68	52,400	23.93	319
Ste. Agathe des Monts	73,200	534,800	608,000	190.00	25.3%	59,146	18.48	548,854	171.52	3,000
Ste. Anne de Bellevue	22,600	398,468	421,068	155.15	20.7%	114,281	42.11	306,787	113.04	14,280
St. Joseph d'Alma	78,300	428,585 [4]	506,885	91.33	12.2%	.....	.....	506,885	91.33	14,600 [3]
St. Jerome (Terrebonne Co.)	183,939	708,439	892,378	87.73	11.7%	275,331	27.07	617,047	60.66	17,300
St. Jerome de Matane	28,800	201,100	229,900	46.58	6.2%	.....	.....	229,900	46.58	26,753
St. Joseph de Grantham	35,600	99,100	134,700	25.54	3.4%	.....	.....	134,700	25.54	9,700
St. Lambert	405,800	4,061,658	4,467,458	694.78	92.6%	467,364	72.68	4,000,094	622.10	48,170
St. Laurent [1]	354,516	1,857,769	2,212,285	364.47	48.6%	282,772	46.59	1,929,513	317.88	37,000
St. Pierre [1]	165,600	807,050*	972,650	237.81	31.7%	203,657*	49.79	768,993	188.02	20,000*
Ste. Therese	104,100	169,450*	273,550	72.95	9.7%	.....	.....	273,550	72.95	20,476*
Terrebonne	8,900	399,994*	408,894	210.99	28.1%	.....	.....	408,894	210.99	8,312*
Victoriaville (July 31st, 1938)	117,769	654,286	772,055	90.82	12.1%	.....	.....	772,055	90.82	.....
Waterloo	29,400‡	128,500	157,900	59.58	7.9%	27,202	10.26	130,698	49.32	.....
Windsor	48,000	80,700	128,700	43.01	5.7%	.....	.....	128,700	43.01	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.
‡ Information as at June 30th, 1938.
¶ See Note, page 28.
[1] Under Montreal Metropolitan Commission.
[2] Includes past-due bonds of $5,370.
[3] In addition, $132,023 interest and coupons accrued.
[4] Includes past-due bonds of $89,485.
[7] Includes $1,368,412 loans from the Montreal Metropolitan Commission.
[8] Includes $2,064,037 loans from the Montreal Metropolitan Commission.
[9] Advances from Montreal Metropolitan Commission.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]	$	$	$	$	$	$15,451,225	$46,155	$153,600	$	$	C. and P.
Montreal North[1]	474,049*v*	.....	.....	474,049	90.12	— — — — — Annexed to Montreal for School Purposes — — — — —					
Montreal West[1]	68,000	117,000	.....	185,000	52.86	10,266,661	122,437	597,559	31,760	1,801	.....
Montmorency	.....	.....	.....	.....	.....	2,107,267	21,073	100,100	.....	.....	.....
Mount Royal[1]	200,000*x*	.....	.....	200,000*x*	59.14	5,419,371	71,829	112,400	12,599	249,600	C. and P.
Mont Joli	415,400*v*	.....	.....	415,400	134.00	828,970	14,085	28,964	.....	.....	C.
Mont Laurier	84,300*v*	.....	.....	84,300	33.98	718,901	8,987	30,000	.....	.....	C.
Nicolet	80,000*	.....	.....	80,000*	23.35	666,800	11,337	50,200	.....	4,300	C.
Noranda (May 31st, 1937)	331,600	.....	.....	331,600	73.68	6,115,199	49,357	135,100	.....	12,084	C. and P.
Pointe à Gatineau				....	.....	550,000‡	11,000‡	18,127‡			C.
Pointe aux Trembles[1]	.....	.....	? *h*	.....	.....	2,858,303	51,049	435,303	58,194	.....	C. and P.
Pointe Claire	383,353*v*	.....	.....	383,353	97.05	5,258,313	52,925	180,300	28,723	9,400	C. and P.††
Port Alfred (June 30th, 1937)	184,224*v*	.....	.....	184,224	64.64	6,690,481	43,542	177,487	.....	.....	C.
Priceville	.....	.....	.....	.....	.....	?	?	?	?	?	.....
Richmond (Sept. 30th, 1938)	75,356	.....	.....	75,356	23.55	1,741,645	10,724	35,200	.....	.....	C. and P.
Rimouski	314,400*	.....	84,400*h**	398,800*	61.35	2,705,788‡	14,883‡	50,200‡	6,073‡	6,000‡	C.
Riviere du Loup	?	?	?	?	?	3,783,530	45,683	257,600	.....	19,000	C. and P.
Roberval	55,000*x*	.....	.....	55,000	20.82	1,497,470	11,980	32,499	.....	2,000	C.
Rouyn	342,199*vy*	.....	.....	342,199	57.82	2,226,239	34,089	134,580	1,919	.....	C. and P.
Saindon	34,500*e*	.....	.....	34,500*e*	15.76	660,749	8,260	?	.....	4,647	.....
Ste. Agathe des Monts	159,174*v*	232,712*v*	.....	391,886	122.46	1,417,675	19,845	73,200	.....	.....	C.
Ste. Anne de Bellevue	285,000[3]	[3]	?	285,000	105.01	2,442,738[4]	17,019	22,600	650	4,400	C. and P.
St. Joseph d'Alma	120,000*e*	46,000*e*	.....	166,000*e*	29.91	1,392,522‡	19,495‡	78,300‡	..... ‡	9,308‡	C.
St. Jerome (Terrebonne Co.)	365,443*v*	.....	.....	365,443	35.93	5,202,515	37,462	183,939	30,652	.....	C.
St. Jerome de Matane	154,000*e*	.....	.....	154,000*e*	31.20	2,099,278	10,296	28,800	.....	.....	C.
St. Joseph de Grantham	.....	.....	.....	.....	.....	724,458	13,035	35,600	.....	1,250	C.
St. Lambert	[2]	.....	? *h*	?	?	8,871,460	93,836‡	405,800	.....	29,180‡	C. and P.
St. Laurent[1]	237,899*v*	.....	.....	237,899	39.19	5,501,098	62,611	354,516[5]	9,786	28,614	C. and P.
St. Pierre[1]	.....	.....	.....	.....	.....	4,242,190	56,346	165,600[5]	.....	.....	.....
St. Therese	?	.....	.....	?	?	2,068,883	22,981	104,100	.....	14,289	C. and P.
Terrebonne	40,000*x*	19,000*x*	?	?	?	1,274,840	5,733	8,900[4]	.....	1,087	C.
Victoriaville (July 31st, 1938)	469,107*y*	.....	.....	469,107	55.18	2,720,278	27,203	117,769	.....	14,300	C.
Waterloo	70,000*x*	.....	.....	70,000*x*	26.41	1,528,000‡	14,418‡	29,400‡	.....	3,000‡	C. and P.
Windsor	?	.....	.....	?	?	1,838,210	16,544	48,000	.....	.....	C.

e Estimated.
v At asset value; debt not reported.
x Approximate.
* Information as at Dec. 31st, 1938.
[1] Under Montreal Metropolitan Commission.
[3] Includes electric light.
h Housing.
y Including sewers.
‡ Information as at June 30th, 1938.
[2] Debt consolidated.
[4] 1936 figure.
[5] Not including share of debt issued by Montreal Protestant Central School Board.
¶ As at June 30th, 1937. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1937		TAXES COLLECTED IN 1937 (Current and Arrears)	1937 TAX LEVY UNPAID as at Dec. 31, 1937	ACCUMULATED TAX ARREARS (Including 1937 Taxes Unpaid) After Deducting Reserve, if Any	
	Dominion Census		Town's Report										
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
NEW BRUNSWICK													
Bathurst (Feb. 28th, 1938)	3,327	3,300	3,500	$312,044	$ 89.16	$2,716,147*	$ 776	$107,989[15]	$30.85	$ 82,980[10]	$15,073[10]	$35,195[10]	$10.06
Campbellton	5,570	6,505	7,200	515,120	71.54	5,249,507	729	171,708	23.78	161,651	59,837	125,547[13]	17.44
Chatham	4,506	4,017	4,017	‡	.....	1,505,148*	375	70,900	17.65	56,760	36,261	60,292[6]	15.01
Dalhousie	1,958	3,974	5 000	‡	.....	3,260,000	652	84,900	16.98	84,265	18,610	21,223[4]	4.24
Edmundston	4,035	6,430	7,000	‡	.....	2,740,268	391	174,000	24.86	177,401	56,013	86,277[16]	12.33
Fredericton	8,114	8,830	10,135	534,796	52.77	10,200,180*x*	1,006	299,363	29.54	307,938	71,947	91,337[1]	9.01
Newcastle	3,507	3,383	3,300	73,671	22.32	1,879,385	569	75,268	22.81	69,623	26,976	86,295[2]	26.15
Sackville	2,113	2,234	2,234	31,617	14.15	1,406,595*	630	63,617	28.48	69,604	12,157	19,974[9]	8.94
Sussex (Oct. 31st, 1937)	2,198	2,252	2,300	88,046	38.28	1,214,945*	528	51,570[17]	22.42	23,862[10]	5,951[10]	9,772[10]	4.25
St. Stephen (Dec. 31st, 1936)	3,452	3,437	3,437	103,548	30.13	2,437,550	709	92,200	26.83	?	23,529	44,904[12]	13.06
Woodstock	3,380	3,259	3,285	116,000	35.31	2,583,300	786	85,472	26.02	80,339	26,300	37,961[18]	11.56
NOVA SCOTIA													
Amherst	9,998	7,450	7,450	417,134	55.99	3,826,510	514	176,566	23.70	178,488	38,436	84,006	5.16
Bridgewater	3,147	3,262	3,262	232,904	71.40	1,554,340	476	62,951	19.30	62,433	10,714	13,790	4.23
Dartmouth	7,899	9,100	11,000	519,732	47.25	4,944,450	449	187,813	17.07	187,245	56,168	79,415[5]	7.22
Dominion (Dec. 31st, 1936)	2,390	2,846	2,800	‡	.....	384,325	137	23,260	8.31	?	?	42,923	15.33
Inverness	2,963	2,900	2,900	47,467	16.37	401,540	138	32,062	11.06	32,784	11,675	35,633	12.29
Kentville	2,717	3,033	3,300	240,952	73.02	1,373,640	416	68,945	20.89	67,217	13,362	22,759	6.90
Liverpool	2,294	2,669	3,200	171,722	53.67	1,345,875	421	50,568	15.80	48,880	3,739	15,549	4.86
Lunenburg	2,792	2,727	2,857	110,371	38.63	1,469,438	514	70,755	24.77	71,117	5,483	11,161[7]	3.91
New Glasgow	8,974	8,858	9,000	403,798	44.87	5,486,925	610	175,576	19.51	199,601	51,390	106,359	11.82
New Waterford	5,615	7,745	7,800	417,459	53.52	1,810,925	232	129,786	16.64	134,522	31,167	57,143[8]	7.33
North Sydney	6,585	6,139	6,583	242,494	36.84	2,276,355	346	108,127	16.43	121,250	48,669	110,446	16.78
Parrsboro	2,748	2,455	2,000	22,083	11.04	427,270	214	21,881	10.94	23,849	6,558	12,278	6.14
Pictou	2,988	3,152	3,152	161,420	51.21	1,431,050	454	53,624	17.01	52,969	9,953	17,058	5.41
Springhill	4,958	6,355	6,350	256,737	40.43	1,060,875	167	91,989	14.49	100,272	21,158	35,755[3]	5.63
Stellarton	5,312	5,002	5,300	113,459	21.41	2,337,500	441	86,487	16.32	88,024	50,163	120,000	22.64
Sydney Mines	8,327	7,769	7,800	‡	.....	2,063,274*	265	120,283	15.42	134,038	45,998	216,295	27.73
Trenton	2,844	2,613	2,613	107,276	41.05	1,266,695	485	54,878	21.00	60,139	10,598	19,361	7.41
Truro	7,562	7,901	8,500	‡	.....	4,804,320	565	168,825	19.86	167,451	19,637	31,283	3.68
Westville	4,550	3,946	4,000	‡	.....	1,322,535	331	58,975	14.74	56,031	27,874	80,000[14]	20.00
Windsor	3,591	3,032	3,000	83,718	27.91	1,571,800	524	71,720	23.91	?	15,653	30,742	10.25
Yarmouth	7,073	7,055	7,100*	273,123	38.47	4,299,800*	606	183,702	25.87	189,067	50,412	111,906	15.76
PRINCE EDWARD ISLAND													
Summerside	3,228	3,759	3,914	376,388	96.16	3,072,225	785	53,772	13.74	52,204	1,567	7,656	1.96

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

x Approximate.
** 1937 figure.
[1] After deducting reserve of $65,000.
[3] Reserve of $8,966.
[5] After deducting reserve of $22,779 for uncollectible taxes. In addition, tax sale lands of $3,637.
[6] After deducting reserve of $22,104.
[7] Reserve of $7,009 against taxes, and water dues uncollected of $2,245.
[8] After deducting reserve of $35,181. Total includes $22,195 frontage taxes net.
* 1936 information.
‡ Not segregated.
[2] After deducting reserve of $15,695.
[4] After deducting reserve of $1,997.
[9] After deducting reserve of $6,850.
[12] After deducting reserve of $14,423.
[14] After deducting reserve of $27,323. Also tax sale lands of $1,855.
[15] Includes school taxes of $25,495.
[17] Includes school levy of $26,276.
[19] After deducting reserve.
[10] Not inclusive of school tax arrears.
[13] After deducting reserve of $89,936.
[16] After deducting reserve of $31,500.
[18] After deducting reserve of $6,823.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1938)	$ 52,000	$	$706,500	$201.86	26.9%	$179,556	$51.30	$526,944	$150.56	$	$ 16,000	$ .....
Campbellton	164,500	.....	1,117,467	155.20	20.7%	425,895	59.15	691,572	96.05	.....	50,449	.....
Chatham	21,000*x*	.....	465,000	115.76	15.4%	206,329	51.36	258,671	64.40	.....	20,251	.....
Dalhousie	85,000	.....	694,500	138.90	18.5%	54,400 [3]	10.88	640,100	128.02	.....	15,000	.....
Edmundston	209,500	.....	1,402,000	200.29	26.7%	125,419	17.92	1,276,581	182.37	.....	31,500	.....
Fredericton	263,000	.....	1,012,998	99.95	13.3%	254,995	25.16	758,003	74.79	.....	48,209	.....
Newcastle	125,000	.....	351,000 [1]	106.36	14.2%	264,329 [4]	80.10	86,671	26.26	11,000	.....	.....
Sackville	.....	.....	377,000	168.75	22.5%	142,715	63.88	234,285	104.87	18,867	.....	.....
Sussex (Oct. 31st, 1937)	60,000	.....	224,000	97.39	13.0%	116,500 [5]	50.65	107,500	46.74	.....	.....	.....
St. Stephen (Dec. 31st, 1936)	22,000	.....	536,700	156.15	20.8%	302,323	87.96	234,377	68.19	3,470	29,665	.....
Woodstock	10,000	.....	203,298 [2]	61.88	8.3%	.....	.....	203,298	61.88	.....	4,766	.....
NOVA SCOTIA												
Amherst	154,950	.....	1,108,200	148.75	19.8%	654,289	87.82	453,911	60.93	.....	11,403	.....
Bridgewater	88,300	.....	637,100	195.31	26.0%	220,650	67.64	416,450	127.67	.....	10,039	.....
Dartmouth	318,500	.....	1,436,941	130.63	17.4%	474,510	43.14	962,431	87.49	13,821	89,907	.....
Dominion (Dec. 31st, 1936)	25,000	.....	177,500	63.40	8.5%	23,569	8.42	153,931	54.98	.....	9,794 [6]	.....
Inverness	.....	.....	76,000	26.21	3.5%	19,533	6.74	56,467	19.47	.....	2,533	.....
Kentville	126,500	.....	439,450	133.17	17.8%	101,648	30.80	337,802	102.37	8,474	5,244	.....
Liverpool	70,000 [7]	.....	416,800	130.25	17.4%	85,414	26.69	331,386	103.56	.....	1,080	.....
Lunenburg	47,000	.....	333,500	116.73	15.6%	119,204	41.72	214,296	75.01	.....	17,399	.....
New Glasgow	189,000	.....	993,650	110.40	14.7%	479,213	53.25	514,437	57.16	.....	.....	.....
New Waterford	45,000	.....	501,000 [8]	64.23	8.5%	83,531	10.71	417,459	53.52	.....	47,020	.....
North Sydney	80,500	.....	545,000	82.79	11.0%	270,946	41.16	274,054	41.63	5,609	20,305	.....
Parrsboro	12,500	.....	113,600	56.80	7.6%	29,677	14.84	83,923	41.96	.....	6,560	.....
Pictou	86,000	.....	339,000	107.55	14.3%	72,593	23.03	266,407	84.52	2,610	8,452	.....
Springhill	68,100	.....	415,200	65.38	8.7%	67,468	10.62	347,732	54.76	.....	22,623	.....
Stellarton	74,000	.....	336,500	63.49	8.4%	171,847	32.42	164,653	31.07	.....	2,884	.....
Sydney Mines	98,000	.....	324,400	41.59	5.5%	38,163	4.89	286,237	36.70	.....	793	.....
Trenton	42,000	.....	254,300	97.32	13.0%	121,917	46.66	132,383	50.66	.....	.....	.....
Truro	155,600	.....	1,048,210	123.32	16.4%	555,438	65.35	492,772	57.97	3,298	.....	.....
Westville	60,000	.....	206,600	51.65	6.9%	25,042	6.26	181,558	48.39	.....	10,748	.....
Windsor	36,500	.....	318,200	106.07	14.1%	152,482	50.83	165,718	55.24	.....	?	.....
Yarmouth	120,000	.....	665,500	93.73	12.5%	72,643	10.23	592,857	83.50	.....	102,722	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	655,000	167.34	22.3%	217,005	55.44	437,995	111.90	.....	90,848	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.
[1] In addition, $15,000 guaranteed bonds.
[2] In addition, $28,000 guaranteed.
[3] Includes school sinking funds of $9,583.
[4] Includes school sinking funds of $56,329.
[5] Includes school sinking funds of $23,954.
[6] Gross floating debt.
[7] In addition, separate schools—$5,500.
[8] In addition, contingent liability for hospital bonds of $17,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1938)	$242,000y	$	$ 62,500x	$	$304,500	$87.00	$ 89,600x	$214,900	$61.40	$ 1,744S[7]	$	$ .....
Campbellton	165,000	70,000	89,967	.....	324,967	45.13	148,515	176,452	24.51	2,840D	18,553S	.....
Chatham	186,500	29,500	.....	25,000f	241,000	60.00	‡	‡	.....	2,715S[7]	?	1,080Sf
Dalhousie	216,000	70,000	.....	.....	286,000	57.20	‡	‡	.....	1,595S	2,519S	.....
Edmundston	360,000	490,000	54,000x	.....	904,000	129.14	‡	‡	.....	11,413D	26,459S	.....
Fredericton	227,500	.....	57,998	.....	285,498	28.17	62,291	223,207	22.02	13,587S[7]	.....	.....
Newcastle	79,000	72,000	.....	.....	151,000	45.76	138,000	13,000	3.94	941D	?	.....
Sackville	259,000y	.....	12,000	.....	271,000	121.31	68,332	202,668	90.72	5,889D	.....	.....
Sussex (Oct. 31st, 1937)	52,000y	45,000	.....	.....	97,000	42.17	77,546	19,454	8.46	451S	1,736S	.....
St. Stephen (Dec. 31st, 1936)	282,000	.....	18,500x	.....	300,500	87.43	169,671	130,829	38.06	120S	.....	.....
Woodstock	68,000	.....	19,298	.....	87,298	26.57	.....	87,298	26.57	1,124S	.....	.....
NOVA SCOTIA												
Amherst	303,000	.....	.....	.....	303,000	40.67	266,223	36,777	4.94	1,051S	.....	.....
Bridgewater	140,000	133,000	.....	.....	273,000	83.69	89,454	183,546	56.27	1,389Sy	19,009S	.....
Dartmouth	384,700y	.....	77,441	188,000[1]	650,141	59.10	207,442	442,699	40.25	122S	.....	10,496S[1]
Dominion (Dec. 31st, 1936)	27,000y	.....	.....	.....	27,000	9.64	‡	‡	.....	?	.....	.....
Inverness	18,500	.....	.....	.....	18,500	6.38	9,500	9,000	3.10	2,604S*	.....	.....
Kentville	78,100	33,750	50,000x	.....	161,850	49.05	65,000x	96,850	29.35	6,776S*	6,730S*	.....
Liverpool	147,600	67,900	.....	.....	215,500	67.34	55,836	159,664	49.89	1,840D	9,868S	.....
Lunenburg	54,000	60,000	.....	.....	114,000	39.90	10,075	103,925	36.38	713S	768S	.....
New Glasgow	361,600	.....	.....	.....	361,600	40.18	250,961	110,639	12.29	4,737S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	71,000	.....	.....	.....	71,000	10.79	39,440	31,560	4.79	9,768S[7]	.....	.....
Parrsboro	51,500	34,000	.....	.....	85,500	42.75	23,660	61,840	30.92	67D	2,037S	.....
Pictou	118,400	11,000	.....	.....	129,400	41.05	24,413	104,987	33.31	996D	3,931S	.....
Springhill	100,500	.....	.....	.....	100,500	15.83	19,505	90,995	14.33	446D	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	18.68	47,806	51,194	9.66	579S	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	8.59	‡	‡	.....	3,630S[7]	.....	.....
Trenton	92,500	.....	.....	.....	92,500	35.40	67,393	25,107	9.61	?	.....	.....
Truro	201,430	168,725	.....	.....	370,155	43.55	‡ [6]	‡	.....	13,645S	41,761S	.....
Westville	80,000y	.....	.....	.....	80,000	20.00	‡	‡	.....	7,477S[7]	.....	.....
Windsor	120,000x	.....	.....	.....	120,000	40.00	38,000x	82,000	27.33	?	.....	.....
Yarmouth	370,000y	.....	.....	.....	370,000	52.11	50,266	319,734	45.03	1,159S	.....	.....
PRINCE EDWARD ISLAND												
Summerside	110,000y	115,000	.....	.....	225,000	57.49	163,393	61,607	15.74	2,615S[7]	13,902S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

(¶) AS REPORTED BY THE MUNICIPALITY

[1] Issued for Dartmouth Ferries Commission.
x Approximate.
S Surplus.
r Railway.
y Waterworks and sewers combined.
D Deficit.
f Ferries.
‡ Not segregated.
* 1936 Information.
[6] Sinking fund against electric light debt of $72,357.
[7] Before debt charges.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY (1)	POPULATION 1937	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwack*	6,800	104.84	$3,811,431	$ 94,843	$ 91,905	$ 21,653	$	$ 72,700	$ 45,516	$ .....
Coldstream*	867	26.56	669,852	21,619	23,200	5,672	115,100	115,100	103,186	.....
Coquitlam	4,871	58.00	941,274	40,877	42,167	20,431	47,207	139,170	62,854	15,328 [6]
Delta	3,709	65.62	4,459,177	93,035	96,169	19,846	550,000	690,908	253,623	.....
Esquimalt (s)	3,274	2.34	1,892,323	88,154	96,705	21,546	.....	451,700	147,799	7,429
North Vancouver* (s)	4,788	75.00	2,791,249	174,618	145,793	133,620	481,725	2,180,541 [9]	1,032,085 [10]	27,773
Oak Bay*	7,200	4.00	7,178,220	211,229	214,430	23,706	179,500	746,382	383,717	.....
Penticton*	6,000	11.01	2,808,410	131,065	131,863	27,136	409,000	1,125,200	684,324	.....
Richmond*	9,500*e*	46.87	6,359,408	164,417	155,258	51,714	792,500	1,193,900	352,896	.....
Saanich (s)	14,000	70.31	4,871,706	231,389	247,822	61,581	690,000	783,000	372,291	.....
Summerland*	1,791	20.31	1,007,362	37,967	38,585	7,796	473,400	514,400	356,216	.....
West Vancouver* (s)	7,500	38.00	2,892,398	188,820	193,567	86,346	361,000	1,508,400	679,583	.....
MANITOBA (All Rural)										
Albert*	1,250	288.00	1,475,210	32,940	21,636	92,700	.....	82,101*v* [12]	.....	33,114
Assiniboia	1,592	33.82	694,795	26,963	37,372	32,061	108,521 [7]	215,317*v* [7]	.....	9,652
Birtle	2,095	324.00	1,874,725	55,520	57,818	65,964	.....	107,404*v*	.....	.....
Cameron*	1,402	287.00	2,167,269	35,598	38,369	71,987	.....	85,595	.....	3,298
Dauphin*	5,372	568.63	2,213,672	99,311	99,670	106,404	.....	154,008*v*	.....	13,400
Dufferin*	2,563	357.66	3,913,560	84,102	77,710	44,833	.....	182,214*v*	20,922	.....
Fort Garry (s)	4,200	26.87	1,691,255	124,398	120,898	73,905	253,000*h*	1,017,897*w*	75,954	.....
Kildonan East (s)	8,474*	3.23	2,961,750*	230,279*	219,521	135,391*	156,105	1,242,268*w*	57,082	.....
Kildonan West (s)	6,037	2.96	2,242,900	170,092	190,838	100,007	[8]	1,235,711*w*	22,511	.....
Kildonan North (s)	1,356	9.26	694,885	38,693	45,983	36,882	3,983	74,548*v*	.....	.....
Macdonald	3,583	429.21	4,304,975	129,466	189,638	55,125	37,636	430,730	29,934	1,335
Miniota*	2,245	324.00	2,736,745	69,914	74,464	82,024	9,000	98,493*v*	.....	.....
Minitonas*	3,600	456.44	1,482,735	62,558	58,112	88,282	.....	105,378*v*	.....	.....
Pipestone	2,933	432.00	3,357,955	71,082	68,328	150,723	12,000	145,914*v*	5,507	17,000
Portage la Prairie*	6,261	740.64	7,810,670	165,764	190,551	76,895 [5]	.....	107,649*v*	.....	.....
Rockwood*	4,257	447.24	1,986,180	99,287	91,166	119,413	.....	133,420*v*	.....	.....
Springfield	5,596	624.78	3,736,270	105,501	120,005	82,765	5,000	224,280*v*	.....	.....
Swan River*	5,717	635.09	3,611,620	107,181	85,943	99,405	.....	61,844*v*	.....	.....
St. Andrews*	4,000	283.35	2,892,015	101,994	102,675	74,542	.....	122,505*v*	.....	.....
St. James* (s)	13,350	7.98	3,591,250	330,803	311,716	193,295	[8]	4,061,959*w* [11]	129,848	.....
St. Vital (s)	11,022	22.57	3,811,145	253,762	265,563	163,774	[8]	1,598,580*w*	51,824	.....
Wallace*	2,459	429.50	3,085,770	66,712	73,557	68,470	.....	137,848*v*	.....	.....
Westbourne	2,617	486.00	1,592,040	51,387	74,779	35,809	.....	131,835*v*	.....	.....
Woodworth	2,172	309.88	2,387,975	69,698	84,233	95,618	15,000	165,016	3,377	.....

[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

[2] Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

[4] Includes housing debts.

[5] Not including tax sale lands and certificates of $48,994.

[6] Includes Provincial Government loan of $6,328.

[7] Includes matured deferred liabilities of $39,310 for housing.

[8] Debt consolidated.

[9] In addition, has $407,500 guaranteed Burrard Inlet, Tunnel & Bridge Co. bonds.

[10] Includes large amount of District of North Vancouver bonds at par.

[11] Settlement of overdue interest made on basis of order of the Municipal and Public Utility Board.

[12] In addition, deferred liabilities of $88,943, being interest and principal unpaid by the municipality.

* Information as at Dec. 31st, 1938.

e Estimated.

v Not inclusive of school debt.

h Housing.

(s) Indicates municipality suburban or partly suburban in character.

w Includes municipality's share of Greater Winnipeg Water District net debt, which is largely carried by taxation. Amounts for each municipality are as follows:

Ft. Garry	$ 78,806	St. James	$250,422
Kildonan East	172,344	St. Vital	167,195
Kildonan West	110,061		

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937 or 1938

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,345	4,325	338	$15,769,311	$104,091*	$104,091*	$ .....*	$ 100,828*	$ .....*	$ 5,000*
Bruce	24,516	16,200	1,467	29,548,565	228,020*	228,020*	.....*	7,147*	.....*	89,500*
Carleton	32,695	8,856	885	20,459,275	467,638*	602,435*	.....*	1,222,034*	.....*	140,000*
Dufferin	10,234	4,178	561	11,188,565	90,030*	61,932*	28,098*	210,790*[2]	.....*	.....*
Essex	36,298	22,602	659	43,952,132	305,423*	283,753*	20,980*	88,268*	.....*	.....*
Frontenac	17,962	826	1,072	5,949,310	123,196*	143,639*	137,964*	174,038*	.....*	225,000*
Grey	31,841	11,561	1,673	34,944,120*	257,644*	257,644*	.....*	525,000*	359,105*	70,000*
Haldimand	12,775	7,890	446	14,725,599	176,225*	176,225*	.....*	265,841*[8]	.....*	66,000*
Halton	13,087	13,575	356	21,431,690*	206,065*	133,693*	180,643*	389,874*[9]	.....*	230,150*
Hastings	28,037	7,827	1,707	16,873,358	187,356*	223,116	100,641*	45,879*	.....*	144,000*
Huron	30,448	13,946	1,260	40,351,848	216,579*	216,579*	.....*	24,080*	.....*	85,000*[10]
Lanark	13,244	11,525	1,059	13,504,444	206,165*	201,354*	43,225*	555,819*	.....*	94,250*
Leeds and Grenville	25,173	5,250	1,162	17,514,941	278,568*	289,872*	168,919*	187,424*	.....*	227,000*
Lennox and Addington	13,888	3,832	700	7,016,040	187,786*	210,688*	63,803*	199,767*	.....*	88,775*
Lincoln	19,646	8,962	300	18,125,521	319,130*	357,368*	170,154*	1,488,400*	1,125,225*[16]	183,955*
Middlesex	37,790	6,362	1,191	43,734,690	423,674*	428,816*	50,380*	521,321*	.....*	.....*
Northumberland and Durham	32,158	20,943	1,281	32,283,533	322,910*	322,910*	.....*	555,198*	.....*	22,000*[10]
Norfolk	20,748	11,040	625	20,359,638	282,173*	282,173*	.....*	200,074*	.....*	101,462*
Ontario	25,987	8,064	803	24,018,648	263,597*[12]	274,853*	69,048*	521,589*	.....*	107,245*
Oxford	24,300	6,505	743	27,992,868	198,019*	198,019*	.....*	41,789*	.....*	52,000*[10]
Peel	19,180	8,628	454	19,876,990	214,501*	205,337*	9,164*	251,531*[11]	.....*	39,000*
Peterborough	16,894	3,212	907	9,529,730	104,601*	105,303*	31,014*	87,090*	.....*	90,607*
Prescott and Russell	31,890	11,240	835	16,777,888	344,286*	305,754*	259,956*	562,805*	.....*	295,000*
Prince Edward	9,942	4,983	370	11,800,615	111,878*	115,039*	.....*	56,252*	.....*	30,000*
Renfrew	28,144	23,670	1,700	21,995,861	269,681*	260,341*	156,174*	436,081*	.....*	48,900*
Simcoe	38,205	35,352	1,533	50,432,406	349,545*	341,502*	169,875*	.....*[13]	.....*	220,000*
Stormont, Dundas and Glengarry	47,486	21,484	1,213	39,439,906	404,401*	375,674*	222,945*	511,378*	.....	49,597*
Victoria	13,986	10,367	941	16,952,776	146,645*	150,860*	28,710*	181,543*	.....*	2,426*
Waterloo	22,768	21,915	490	28,631,672	155,025*	155,025*	.....*	82,216*	.....*	3,351*
Welland	28,954	22,162	355	39,793,818	285,162	322,252	60,009	272,024*[17]	182,623*	.....*
Wellington	24,856	11,069	988	28,132,856	200,583*	195,872*	12,000*	.....*[14]	.....*	125,000*
Wentworth	23,524	6,688	419	25,786,159	268,656*	279,260*	.....*	553,396*	.....*	70,777*
York	189,925	53,194	848	130,762,407	996,423*	1,079,677*	67,621*	1,230,000*[15]	96,439*	225,000*

* Information as at Dec. 31st, 1938.

[1] As county rates need not be paid until Dec. 20th, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year. Unless otherwise noted, taxes remaining uncollected are all current.

[2] Guaranteed debentures of $375,000.

[3] At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

[4] These taxes are levied on the various municipalities within the county, and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[8] In addition, $57,803 guaranteed debentures.

[9] In addition, $111,678 guaranteed debentures.

[10] Government subsidy on county road expenditure will more than cover this loan.

[11] Not including guaranteed debentures of $164,500.

[12] Including levy for suburban roads. Oshawa, $3,000.

[13] Guaranteed debentures of $3,260,090.

[14] Guaranteed debentures outstanding of $150,000.

[15] In addition, guaranteed debt of $1,652,447.

[16] As shown in the public accounts, Province of Ontario, March 31st, 1938.

[17] In addition, guaranteed debt of $255,619.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA [1]																	
Alberni*	998	702	1,000*x*	$379,130	$379	$18,853	$18.85	$17,773	$6,207	$23,000	$25,000	$ 50,500	$ 50.50	10.1%	$ 3,639†	$ 3.64	$ .....
Armstrong	983	989	1,000	555,854	556	21,419	21.42	22,188	5,622	25,000	96,000	164,714	164.71	32.9%	121,212	121.21	1,500
Courtenay*	810	1,219	1,200	740,861	617	27,731	23.11	30,154	7,022	38,000	179,900	249,900	208.25	41.6%	127,615	106.35	.....
Cumberland*	3,176	2,371	1,900	226,932	119	13,779	7.25	13,002	2,753	.....	.....	.....	.....	.....	.....	.....	5,500
Duncan	1,178	1,843	2,200	750,766	341	29,292	13.31	30,446	3,127	11,391	50,900	85,491	38.86	7.7%	41,009	18.64	482
Enderby*	783	555	555	319,975	577	13,540	24.40	12,450	5,412	27,500	42,000	69,500	125.23	25.0%	50,941	91.79	.....
Grand Forks	1,469	1,298	1,298	524,767	404	24,366	18.77	23,974	6,011	20,000	55,000	133,925	103.17	20.6%	59,693	45.99	.....
Greenwood	371	171	300	72,535	242	4,678	15.59	3,980	2,733	.....	.....	57,072 [7]	190.24	38.0%	.....	.....	.....
Kaslo	950	523	500	287,376	575	13,353	26.71	14,292	5,176	.....	69,000	69,000	138.00	27.6%	38,276	76.57	21,336 [8]
Ladysmith	1,967	1,443	1,800	301,540	167	15,259	8.48	17,689	5,368	.....	.....	.....	.....	.....	.....	.....	17,362 [9]
Merritt	1,721	1,296	1,200	364,733	304	25,092	20.91	26,045	15,207	.....	116,500	236,500	197.08	39.4%	81,196	67.66	5,166 [9]
Port Coquitlam*	1,178	1,312	1,400	759,981	543	42,392	30.28	40,904	15,225	35,000	100,000	497,500	355.36	71.1%	217,561	155.40	.....
Port Moody	1,030	1,260	1,500	648,723	432	27,100	18.07	24,905	9,426	.....	.....	205,029	136.68	27.3%	45,963	30.64	.....
Salmon Arm	627	830	830	529,281	638	23,766	28.63	24,208	11,163	11,500	152,000	176,500	212.65	42.5%	89,855	108.26	917 [9]
ALBERTA [11]																	
Athabasca	425	573	610	229,060	375	16,165	26.50	15,431	19,997	7,817	[4]	43,229	70.87	14.1%	.....	.....	?
Bassano	799	615	550	375,810	683	17,891	32.53	13,142	35,761	8,927	[4]	209,363	380.66	76.1%	.....	.....	.....
Beverly*	1,039	1,112	1,000	294,113	294	19,094	19.09	13,820	56,693	44,056	.....	64,239	64.24	12.8%	.....	.....	.....
Big Valley*	1,057	447	400	337,528	844	10,414	26.03	9,552	18,460	30,305†	.....	33,882	84.70	16.9%	.....	.....	.....
Blairmore*	1,552	1,629	1,686	955,331	567	40,935	24.28	34,598	62,056	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island	427	314	350	192,890	551	8,730	24.94	?	18,149 [2]	13,369	?	63,598	181.70	36.3%	.....	.....	1,385
Castor	710	634	591	396,243	670	16,162	27.35	13,109	19,030	2,400	.....	2,400	4.06	.8%	.....	.....	1,742
Cardston	1,612	1,672	1,625 [6]	1,054,882 [6]	649	32,251 [6]	19.85	38,735*	60,041*	26,215*	?	48,946*	30.12	6.0%	.....	.....	.....
Claresholm*	963	1,156	1,200	987,470	823	40,018	33.35	41,397	34,898	3,413	28,104	31,517	26.26	5.2%	.....	.....	.....
Coleman	1,590	1,704	2,500	801,164	320	47,712	19.08	?	21,038	.....	.....	.....	.....	.....	.....	.....	2,050
Coronation*	645	736	630	441,743	701	26,489	42.04	21,502	59,226	1,536	53,222	54,758	86.92	17.4%	.....	.....	.....
Didsbury*	842	798	850	1,932,655†	2,274	23,860	28.07	22,387	28,863	6,359†	.....	6,359	7.48	1.5%	.....	.....	.....
Edson*	1,138	1,547	1,700	620,951	365	34,299	20.18	32,385	93,608 [12]	11,600	43,450	55,050	32.38	6.5%	.....	.....	.....
Ft. Saskatchewan*	982	999	700	211,689	302	16,623	23.75	14,311	11,072	4,000	.....	4,663	6.66	1.3%	.....	.....	500
Gleichen	668	514	489	309,466	633	21,163	43.28	18,628	21,312	.....	.....	7,148	14.62	2.9%	.....	.....	.....
Grande Prairie*	1,061	1,464	1,600	953,784	596	41,519	25.95	42,875	45,417	18,882	50,000 [10]	68,882 [10]	43.05	8.6%	.....	.....	[10]
Hanna*	1,364	1,490	1,460	890,462	610	33,252	22.78	40,281	69,068 [3]	38,892†	.....	38,892†	26.64	5.3%	.....	.....	.....
Hardisty*	517	428	500	208,776	418	11,382	22.76	9,519	13,747	5,000	.....	6,255	12.51	2.5%	.....	.....	.....
High River*	1,198	1,459	1,400	976,315	697	56,486	40.35	54,707	32,425	17,598	31,823*y*	49,421	35.30	7.1%	.....	.....	.....
Innisfail	941	1,027	1,100	519,200	472	27,975	25.44	?	5,804 [2]	203†	.....	2,503	2.28	.4%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.
x Approximate.
[1] In British Columbia, taxable assessment figures only are given.
[3] After deducting reserve of $20,000.
† As at Dec. 31st, 1937.
y Waterworks and sewers.
[2] Not including schools.
[4] Debt consolidated.
[6] Information as at Dec. 31st, 1936.
[7] Matured debentures unpaid. Under City of Greenwood Relief Acts, 1921.
[8] Of this, $16,527 Provincial Government loan.
[9] Loan from Provincial Government.
[10] Includes unsold debentures of $50,000 for waterworks and sewers, against which bank loan of $40,597.
[11] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[12] Before deducting reserve of $61,891.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA [4]																	
Lacombe*	1,133	1,259	1,410	$908,318	$644	$46,855	$33.23	$43,296	$11,330	$ 689†	$	$ 41,313 [9]	$ 29.30	5.9%	$	$	$ [9]
Leduc*	756	900	925	392,100	424	22,168	23.97	21,299	13,886	1,900	4,952	6,852	7.41	1.5%	.....	.....	.....
MacLeod*	1,723	1,447	1,500	838,865	559	32,341	21.56	29,664	17,431	37,045†	187,402	436,361	290.91	58.2%	[10]	.....	.....
Magrath*	1,060	1,224	1,217	345,180	284	32,286	26.53	40,709	87,776	51,434	.....	92,833	76.28	15.2%	.....	.....	.....
Morinville	490	570	550	205,542	374	8,699	15.82	7,206	9,940	2,430	.....	2,430	4.42	.8%	.....	.....	.....
Nanton*	710	739	712	399,932	562	21,108	29.65	26,156	29,258 [7]	18,585	.....	18,585	26.10	5.2%	.....	.....	.....
Okotoks	448	760	600	370,748	631	25,617	42.70	23,257	15,600	4,332	.....	9,280	15.47	3.0%	.....	.....	.....
Olds*	764	1,056	1,204	754,778	627	37,531	31.17	35,806	47,538	46,468†	.....	49,475	41.09	8.2%	.....	.....	4,900
Peace River*	980	864	850	306,114	360	27,826	32.74	26,175	24,197	875†	11,134 [1]	12,009	14.13	2.8%	.....	.....	3,068
Pincher Creek*	880	1,024	1,000	514,644	514	26,952	26.95	26,750	19,738	5,167	.....	12,719	12.72	2.5%	.....	.....	.....
Ponoka	712	836	1,100	880,914	801	30,327	27.57	30,998	23,743	48,748	.....	58,764	53.42	10.7%	.....	.....	.....
Raymond*	1,394	1,849	2,500	936,922	375	57,706	23.08	65,672	96,247	2,828†	11,549	37,237	14.89	3.0%	.....	.....	4,050
Redcliff	1,137	1,192	1,000	492,744 [5]	493	34,261	34.26	?	35,722	30,205	[2]	305,174	305.17	61.0%	.....	.....	.....
St. Albert*	800	825	800	437,775	547	11,512	14.39	9,668	16,702	500	.....	16,500 [11]	20.62	4.1%	.....	.....	.....
St. Paul de Metis	869	938	1,000	616,330	616	32,300	32.30	33,000	55,063	45,000	.....	46,600	46.60	9.3%	.....	.....	2,000
Stettler*	1,416	1,219	1,230	1,341,605	1,090	41,137	33.44	43,517	12,272	5,333	14,619	39,061	31.76	6.3%	.....	.....	.....
Strathmore	584	523	550	272,003	495	14,093	25.62	?	6,260	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,705	1,279	1,350	795,588	589	34,605	25.63	28,953	43,586	39,132	[2]	135,204	100.15	20.0%	.....	.....	.....
Tofield	500	497	500	315,000	630	19,596	39.19	14,983	11,609 [3]	12,741	[2]	112,665	225.33	45.0%	.....	.....	.....
Vegreville*	1,479	1,659	1,800	1,139,563	633	60,855	33.81	58,995	34,340 [12]	15,856	88,228	137,621	76.46	15.3%	33,680	18.71	1,300
Vermilion*	1,272	1,270	1,250	914,111	731	43,417	34.73	40,970	27,844	23,100	16,948	48,142	38.51	7.7%	.....	.....	7,229 [8]
Vulcan*	641	803	900	750,899	834	26,591	29.55	28,814	32,072	16,929†	.....	16,929	18.81	3.8%	.....	.....	.....
Wainwright	975	1,147	1,050	740,325	705	37,537	35.75	31,270	37,628	.....	.....	25,192	23.99	4.8%	.....	.....	.....
Youngstown*	410	372	180	132,591	737	3,106	17.26	?	12,377	229†	.....	229†	1.27	.2%	.....	.....	.....
SASKATCHEWAN																	
Arcola*	605	666	640	454,889	711	16,581	25.91	7,000	64,307	6,128†	42,480	48,608	44.70	8.9%	6,663	10.41	.....
Assiniboia*	1,006	1,454	1,200	903,919	753	34,304	28.59	26,984	59,223	80,161†	44,189	124,350	103.62	20.7%	[13]	29.17	.....
Battleford	1,229	1,096	1,130	413,199	366	19,547	17.30	?	21,942	20,585	[2]	84,328	74.63	14.9%	.....	.....	.....
Broadview*	839	885	830	359,000	433	14,360	17.30	13,953	5,338	.....	.....	.....	.....	.....	.....	.....	1,500
Canora	1,230	1,179	1,240	578,550	467	25,856	20.85	?	11,617	1,385	57,458	79,571	64.17	14.8%	.....	.....	.....
Carnduff*	496	506	406	362,801	894	9,316	22.95	8,042	13,256	4,618†	.....	4,618	11.37	2.3%	.....	.....	.....
Craik	570	521	526	349,585	665	10,518	20.00	?	39,058	23,199	.....	29,961	56.96	11.4%	.....	.....	.....
Davidson*	652	560	500	479,870	960	12,477	24.95	16,820	14,077	18,000	.....	18,000	36.00	7.2%	.....	.....	.....
Duck Lake	437	538	450	238,886	531	5,023	11.16	?	11,840	.....	.....	1,092	2.43	.5%	.....	.....	.....
Govan	495	429	450	491,433	1,092	9,898	22.00	7,244	19,283	21,000*x*	.....	23,398	52.00	10.4%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

x Approximate.

[1] Assumed by Dominion Electric Power Co., Ltd.

[2] Debt refunded and consolidated.

[3] Estimated collectible. Total uncollected tax is, including tax sale lands, $935,694.

[4] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

[5] As at Dec. 31st, 1936.

[7] Including school tax arrears of $25,256.

[8] Includes $4,576 utilities loan for retirement of municipal debentures.

[9] Includes $39,000 unsold bonds, against which bank loan of $37,168.

[10] Have savings certificates and other securities on hand; asset value shown as $34,000.

[11] Includes private loan of $16,000.

[12] After deducting reserve of $11,386.

[13] Electric light trust fund of $35,000.

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	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg	1,106	1,137	1,122	$834,835	$744	$36,086	$32.16	$?	$158,057	$	$55,253	$186,579	$166.29	33.2%	$	$	$ .....
Grenfell*	765	857	800	583,380	729	13,299	16.62	12,185	7,595	1,300	.....	4,645	5.81	1.2%	.....	.....	1,000
Gull Lake*	788	854	700*x*	591,935	846	20,508	29.30	14,855	62,757	.....	.....	41,060	58.66	11.7%	.....	.....	.....
Herbert	827	1,009	1,057	626,582	593	22,839	21.61	?	7,642	26,940	.....	34,085	32.25	6.4%	.....	.....	....
Humboldt	1,822	1,899	1,830	895,341	489	50,119	27.39	?	45,728	65,869	.....	540,869	295.56	59.1%	.....	.....	
Indian Head*	1,439	1,438	1,400	1,065,581	761	41,561	29.69	30,295	33,142	.....	?	102,558[4]	73.26	14.6%	14,838	10.60	.....
Kerrobert*	780	868	600	427,001	712	16,404	27.34	18,930	22,424[3]	.....	50,819	67,312[5]	112.19	22.5%	.....	.....	.....
Kindersley	1,003	1,037	1,040	759,656	730	37,856	36.40	?	25,971	27,781	70,809	115,142	110.71	22.1%	.....	.....	.....
Lanigan*	426	384	350	213,991	611	6,569	18.77	6,034	6,829	3,673	.....	5,713	16.32	3.3%	.....	.....	.....
Leader*	765	627	578	372,020	644	12,710	21.99	11,947	21,262	7,734†	.....	7,734	13.38	2.6%	.....	.....	.....
Lloydminster*	755	1,516	1,600	1,048,378	655	43,459	27.16	41,306	33,131	27,000†	.....	45,806	28.63	5.7%	.....	.....	.....
Lumsden	498	514	480	319,601	666	9,617	20.04	?	23,118	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,002	1,154	1,050	862,139	821	24,162	23.01	22,975	12,099	4,967	30,836	41,245	39.28	7.8%	.....	.....	.....
Melfort*	1,746	1,809	2,200†	1,413,414	642	70,463	32.03	74,205	59,717[2]	.....	175,293	221,876	100.85	20.2%	137,665	62.57	19,296
Milestone	472	404	396	369,668	934	12,384	31.27	10,156	9,655	10,500*x*	.....	24,950	63.00	12.2%	.....	.....	.....
Moosomin	1,099	1,119	1,110	733,958	661	30,339	27.33	?	26,532	3,243	13,592	20,747	18.69	3.7%	.....	.....	.....
Morse*	559	439	426	264,505	621	6,508	15.28	4,592	6,754	11,166†	149	11,315	26.56	5.3%	.....	.....	.....
Nokomis*	547	445	463	307,179	663	9,330	20.15	8,303	4,600	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	586	780	650	182,870	281	6,205	9.54	4,112	22,736	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	704	712	700*x*	549,713	785	18,602	26.57	?	38,854	7,305	23,521[6]	33,423	47.74	9.6%	.....	.....	.....
Oxbow	602	585	550*x*	388,095	706	10,140	18.44	?	27,681	1,284	250	11,385	20.70	4.1%	.....	.....	.....
Qu'Appelle*	688	673	670†	414,507	619	14,679	21.91	10,598	26,153	2,000†	.....	6,034	9.01	1.8%	.....	.....	.....
Radisson*	431	362	369	245,660	666	10,096[1]	27.36	6,155	3,374	.....	.....	.....	.....	.....	.....	.....	.....
Radville	883	1,005	1,033	541,865	525	25,322	24.51	?	36,005	14,630	?	48,603	47.05	9.4%	.....	.....	.....
Rosetown	865	1,553	1,532	1,029,618	672	40,150	26.21	26,702	40,831	52,315	.....	59,382	38.76	7.7%	.....	.....	8,784
Rosthern	1,074	1,412	1,400*x*	863,945	617	23,410	16.72	?	31,322	25,250	.....	25,250	18.04	3.6%	.....	.....	.....
Rouleau	590	513	538	426,299	792	15,217	28.28	?	49,294	14,938	34,187	100,102	186.06	37.2%	.....	.....	.....
Saltcoats	479	461	474	268,950	567	9,961	21.02	?	5,986	8,129	.....	11,589	24.45	4.9%	.....	.....	.....
Scott	236	269	220	114,115	519	5,038	22.90	?	8,747	.....	[7]	45,600	207.27	41.4%	.....	.....	.....
Shaunavon	1,146	1,761	1,600	1,155,295	722	43,781	27.36	?	86,692	67,768	.....	167,710	104.82	21.0%	.....	.....	.....
Star City	591	558	600	349,150	582	14,664	24.44	?	14,048	14,706	.....	17,296	28.83	5.8%	.....	.....	.....
Strasbourg*	514	508	504	425,320	844	9,009	17.87	8,619	10,937	29,074†	2,901	31,975	63.44	12.7%	.....	.....	.....
Sutherland*	961	1,148	1,100*x*	311,774	328	20,034	21.09	17,184	14,710	15,650†	.....	88,931	80.85	16.2%	.....	.....	.....
Tisdale	783	1,069	1,121*x*	566,094	505	28,538	25.46	?	13,923	17,447	.....	21,307	19.01	3.8%	.....	.....	.....
Unity	611	806	825	611,652	741	18,996	23.03	?	68,519	10,972	16,121[6]	33,377	40.46	8.1%	.....	.....	.....
Wadena*	549	582	625	356,431	570	13,252	21.20	13,117	5,865	9,457†	.....	9,807	15.69	3.1%	.....	.....	.....
Watrous	1,101	1,303	1,200*x*	712,670	594	28,617	23.85	?	46,576	1,553	15,966	294,436	245.36	49.0%	.....	.....	.....
Whitewood	449	564	560	403,082	720	12,097	21.60	?	13,980	1,180	.....	4,746	8.47	1.7%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

x Approximate.

[1] Includes arrears and penalties.

[2] Tax sale lands and certificates of $154,959 additional. Reserve of $15,624 against taxes, $101,980 against tax sale holdings.

[3] Tax sale lands of $226,871 additional.

[4] Includes $12,533 past due.

[5] Includes $16,493 past due.

[6] Assumed by purchasers of electric light plant.

[7] Debt consolidated.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie*	778	1,222	1,222	$645,830	$529	$32,851	$26.88	$27,399	$38,813	$16,560	$44,725	$ 70,314	$ 57.54	11.5%	$ 9,072	$ 7.42	$ .....
Wolseley	956	882	924	648,571	702	16,404	17.75	?	12,792	1,150	.....	7,475	8.09	1.6%	.....	.....	.....
Wynyard*	849	1,042	1,110	496,054	447	22,624	20.38	20,671	21,367	11,708†	10,152†[2]	23,068	20.78	4.1%	.....	.....	2,100
Yellowgrass	468	449	472	328,390	696	9,852	20.87	?	22,568	14,232	.....	14,232	30.15	6.0%	.....	.....	.....
MANITOBA																	
Beausejour	994	1,139	1,275	315,720	248	16,855	13.22	14,803	39,675	8,274	6,316	15,344	12.03	2.4%	.....	.....	.....
Birtle	560	645	789	274,446	348	10,739	13.61	10,016	5,074	16,960	14,700	42,660	54.07	10.8%	16,193	20.52	.....
Boissevain*	825	859	850	373,140	439	13,149	15.47	14,122	11,607	.....	.....	11,714	13.78	2.7%	459	.54	.....
Brooklands	.....	2,462	2,462*x*	403,230	164	30,859	12.53	32,449	21,094	109,551	.....	109,551	44.50	8.9%	.....	.....	.....
Carberry*	794	807	708	612,230	1,006	17,142	24.21	16,536	10,954	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,591	1,418	1,325	791,690	597	39,331	29.68	38,320	24,184	18,015†	1,549	33,780	25.49	5.1%	.....	.....	.....
Deloraine	685	815	815*x*	408,110	501	19,126	23.47	24,306	22,868	13,010	.....	22,428	27.52	5.5%	.....	.....	.....
Emerson*	895	978	1,000	415,865	416	18,775	18.77	18,010	7,289	16,960†	3,500	40,460	40.46	8.1%	.....	.....	.....
Gilbert Plains*	737	742	846	435,850	515	10,003	11.82	9,658	5,910	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*	617	713	800	208,000	260	11,252	14.06	10,673	11,128	.....	.....	.....	.....	.....	.....	.....	.....
Gladstone*	832	619	655	329,190	503	12,095	18.47	11,678	5,364	18,000	8,000	28,000	42.75	8.5%	600	.92	.....
Grandview	846	621	664	261,020	393	13,486	20.31	16,278	13,080	24,000	.....	24,000	36.14	7.2%	.....	.....	.....
Hamiota	609	535	525	317,850	605	10,517	20.03	10,729	4,652	.....	.....	8,000	15.23	3.0%	7,876	15.00	.....
Hartney*	576	517	475	266,898	562	9,889	20.82	10,543	5,905	.....	17,371	19,964	42.03	8.5%	.....	.....	.....
Killarney	871	1,003	978	559,050	572	16,476	16.85	15,314	14,502	.....	2,277	2,405	2.46	.5%	2,500	2.56	.....
Manitou*	618	676	633	302,725	478	14,664	23.17	13,865	5,428	.....	.....	8,513	13.45	2.7%	.....	.....	.....
Melita*	676	719	700	411,120	587	10,686	15.27	10,244	29,435	925†	10,000	32,425	46.32	9.2%	24,313	34.73	.....
Minnedosa	1,505	1,680	1,665	907,105	545	41,706	25.05	42,955	26,846	21,500	.....	102,500	61.56	12.3%	15,692	9.42	.....
Morden	1,268	1,416	1,444	622,420	431	24,857	17.21	27,024	15,730	30,290	14,149	44,924	31.11	6.2%	.....	.....	.....
Morris*	796	768	820	316,000	385	12,971	15.82	12,415	4,301	7,240	.....	7,240	8.83	1.8%	.....	.....	.....
Neepawa*	1,887	1,910	2,065	1,116,717	541	48,731	23.60	46,362	16,773	28,848†	204,681	238,529	115.51	23.1%	130,413	63.15	.....
Oak Lake	500	473	455	257,284	565	9,250	20.33	9,028	8,096	5,083	.....	6,522	14.33	2.8%	.....	.....	.....
Rapid City	571	493	447	258,730	579	7,739	17.31	8,924	2,368	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	857	724	592	222,200	375	10,705	18.08	10,141	6,638	20,000	1,753	21,753	36.74	7.3%	.....	.....	.....
Roblin	617	680	704	280,995	399	14,536	20.65	15,374	11,847	48,965	40,260[1]	90,455[1]	128.49	25.7%	.....	.....	.....
Russell*	696	827	780	431,668	553	17,389	22.29	16,646	10,397	22,329†	.....	24,454	31.35	6.2%	.....	.....	.....
Shoal Lake*	673	697	742	276,000	372	11,149	15.03	11,963	5,076	17,890†	2,560[2]	22,980	30.97	6.2%	.....	.....	.....
Souris	1,710	1,661	1,478	851,170	576	33,324	22.55	29,577	34,487	.....	14,829	120,451	81.50	16.3%	.....	.....	10,514
Stonewall*	1,112	1,031	936	364,932	390	14,792	15.80	14,318	5,565	.....	.....	.....	.....	.....	.....	.....	.....
Swan River*	903	968	1,028	492,950	480	21,046	20.47	19,872	13,034	8,033†	.....	44,893	43.67	8.7%	.....	.....	.....
Teulon*	.....	680	657	220,700	336	9,887	15.05	9,918	3,876	8,400†	.....	11,750	17.88	3.6%	.....	.....	.....
Tuxedo*	1,062	1,173	1,450	3,514,945	2,424	86,151	59.41	64,672	144,018	19,387†	81,017[3]	389,708[3]	268.76	53.7%	.....	.....	.....
Virden*	1,361	1,590	1,473	906,200	615	33,376	22.66	29,800	33,670	18,750†	.....	27,718	18.82	3.8%	.....	.....	4,500
Winnipegosis*	750	976	838	263,126	314	10,525	12.56	12,165	7,200	200†	.....	200	.24	.1%	.....	.....	.....
Winkler*	812	1,005	1,100	256,090	233	13,543	12.31	14,190	4,998	16,725†	.....	16,725	15.20	3.0%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

[1] Including matured deferred liabilities of $15,052 for housing.

x Approximate.

[2] Assumed by purchasers of electric light plant.

[3] Includes $81,017, being share of Greater Winnipeg Water District, mostly borne by taxation.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,722	1,895	1,916†	$810,770†	$423	$39,429	$20.58	$39,318	$ 7,779	$ 87,121	$122,571	$ 63.97	12.8%	$ 3,466	$ 1.81	$ 3,573
Ailsa Craig*	532	464	483	206,347	427	8,602	17.81	8,508	2,727	.....	15,724	32.55	6.5%	.....	.....	1,359
Alliston*	1,376	1,379	1,405	635,870	453	41,808	29.76	42,718	18,555	19,555	223,472	159.05	31.8%	.....	.....	553
Alvinston*	691	690	650	319,870	492	12,734	19.59	13,344	3,516	5,824	20,213	31.10	6.0%	.....	.....	1,857
Arthur*	1,104	1,057	1,017	384,287	378	19,978	19.64	20,900	4,169	55,757	62,291	61.25	12.2%	.....	.....	.....
Athens*	726	724	670	321,505	480	13,503	20.15	14,179	6,669	8,830	44,546	66.49	13.3%	.....	.....	.....
Ayr	777	768	755	410,465	544	13,956	18.48	14,289	1,488	5,371	36,649	48.54	9.7%	.....	.....	.....
Bancroft*	768	841	911	180,291	198	10,995	12.07	12,077	4,027	.....	12,119	13.30	2.6%	.....	.....	.....
Beamsville*	1,256	1,142	1,161	744,074	641	30,136	25.96	30,557	14,861	36,241	86,885	74.84	14.9%	.....	.....	11,100
Beaverton*	933	960	955	486,063	509	24,183	25.32	25,385	9,133	3,416	55,475	58.09	11.6%	4,540	4.75	5,300
Beeton*	582	584	600	258,043	430	12,592	20.99	14,444	6,279	9,971	48,764	81.27	16.2%	.....	.....	1,300
Belle River*	608	746	814	385,231	473	16,015	19.67	15,678	11,111	82,080	84,426	103.72	20.7%	.....	.....	.....
Blenheim	1,565	1,690	1,775	1,064,202	600	45,994	25.91	45,010	13,219	90,307	187,580	105.68	21.1%	.....	.....	5,000 [4]
Bloomfield*	600	614	653	383,504	587	8,169	12.51	7,938	1,114	4,785	7,231	11.07	2.2%	.....	.....	.....
Blyth*	656	602	652	365,532	561	14,361	22.03	15,392	2,561	7,237	38,835	59.56	11.9%	15,883	24.36	1,350
Bobcaygeon*	1,095	906	985	409,501	416	14,333	14.55	16,777	2,953	65,000	76,036	77.19	15.4%	425	.43	.....
Bolton*	679	593	600	298,617	498	13,139	21.90	12,473	3,137	36,826	44,967	74.94	15.0%	.....	.....	.....
Bonfield	421	515	556	50,640	911	3,639	6.55	4,322	4,253	.....	1,422	2.56	.5%	.....	.....	.....
Bothwell*	633	646	694	268,373	387	11,463	16.52	10,877	3,987	2,028	9,009	12.98	2.6%	.....	.....	.....
Barton Twp.	6,742	3,295	2,044*	1,382,989*	677	43,044* [5]	21.06	43,102	83,890	94,000	480,760 [5]	235.21	47.0%	214,758 [5]	105.06	21,570
Bradford*	961	1,009	989	475,035	480	22,596	22.85	25,063	14,605	54,267	99,788	100.90	20.2%	.....	.....	.....
Brantford Twp.*	7,168	7,497	7,430	6,038,307	813	164,674	22.16	169,723	100,544 [6]	6,887	42,999	5.79	1.1%	4,912	.66	52,000 [1]
Brighton*	1,411	1,413	1,454	688,064	473	28,899	19.88	30,065	7,530	29,290	72,174	49.64	9.9%	.....	.....	5,000
Bruce Mines*	477	474	440	200,489	456	8,721	19.82	8,467	15,172	.....	11,279	25.63	5.1%	.....	.....	.....
Brussels*	870	770	773	399,500	517	15,172	19.63	15,826	2,443	7,504	7,504	9.71	1.9%	.....	.....	.....
Burk's Falls*	981	818	711	330,943	465	13,384	18.82	11,764	5,462	9,045	9,045	12.72	2.5%	.....	.....	.....
Cache Bay*	926	1,084	963	219,175	228	8,134	8.45	8,282	3,422	.....	.....	.....	.....	.....	.....	.....
Caledonia*	1,223	1,396	1,425	699,125	491	29,359	20.60	28,942	8,971	361	36,470	25.59	5.1%	.....	.....	4,400
Cannington	869	851	764	465,941	610	18,172	23.79	17,650	7,671	5,172	22,091	28.91	5.8%	.....	.....	.....
Capreol*	1,287	1,750	1,680	804,070	479	56,105	33.40	?	20,442 [2]	95,671	275,854	164.20	32.8%	.....	.....	28,400
Cardinal	1,241	1,305	1,529	566,400	370	23,729	15.52	23,900	5,293	10,568	42,392	27.73	5.5%	.....	.....	.....
Casselman*	977	1,025	975	267,065	274	12,149	12.46	12,194	2,236	.....	2,059	2.11	.4%	.....	.....	.....
Cayuga*	784	705	684	449,518	657	17,651	25.81	16,635	2,789	8,160	41,074	60.05	14.0%	.....	.....	.....
Chapleau Twp.*	2,236	2,346	2,275	980,405	431	59,869	26.32	56,258	14,794	4,692	105,506	46.38	9.2%	.....	.....	8,665
Chelmsford	1,045	725	818*	136,897	167	10,290*	12.58	9,028	11,172	.....	15,192	18.57	3.7%	.....	.....	3,235

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

[1] In addition, loan from Clergy Reserve of $12,744; also principal and interest due and outstanding of $2,021.

[2] After deducting reserve of $3,478.

[4] Capital bank loan for high school building.

[5] Since the annexation of part of the township by Hamilton, this city makes annual payments towards interest and sinking fund on a large portion of the debt. The amount so payable by Hamilton in 1936 was $28,851.

[6] After deducting reserve of $33,191.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,708	1,789	1,743	$823,635	$454	$30,254	$16.67	$30,909	$ 3,970	$ 1,890	$ 31,871	$ 17.56	3.1%	$ 5,852	$ 3.22	$ .....
Chesterville*	967	950	1,083	408,809	377	20,248	18.70	20,183	1,780	?	31,166	28.78	5.7%	.....	.....	9,472
Chippawa*	1,137	1,266	1,140	883,663	775	57,261	50.23	57,235	14,065	47,599	149,345	131.00	26.5%	.....	.....	4,727
Clifford*	469	454	452	228,290	505	6,827	15.10	7,556	2,481	5,759	26,562	58.77	11.7%	.....	.....	.....
Clinton*	2,018	1,842	1,900	808,000	425	33,021	17.38	33,294	5,967	39,200	162,960	85.77	17.1%	84,517	44.48	.....
Cobden*	711	631	627	231,545	369	11,421	18.22	11,269	3,415	12,174	46,720	74.51	14.9%	.....	.....	5,700 [2]
Colborne	932	977	964	360,191	374	23,655	24.54	20,281	11,779	75,256	107,292	111.30	20.2%	.....	.....	6,750 [3]
Coldwater*	658	626	614	273,350	445	14,385	34.43	13,100	6,204	4,701	31,646	51.54	10.3%	.....	.....	2,650
Creemore*	653	587	617	332,693	539	13,110	21.25	12,787	5,638	5,546	38,367	62.18	12.4%	.....	.....	.....
Crystal Beach*	298	550	502	702,900	1,400	55,556	110.67	55,311	54,769	50,085	212,706	423.72	84.7%	.....	.....	.....
Delhi*	733	1,298	2,083	1,157,806	556	36,344	17.45	36,179	1,291	55,000	95,984	46.08	9.2%	151	.07	.....
Deseronto	1,847	1,418	1,300	549,334	423	29,859	22.97	26,776	24,080	3,382	57,060	43.89	8.7%	.....	.....	5,450
Drayton*	600	559	527	317,792	603	11,702	22.20	11,493	1,330	4,689	21,276	4.13	.8%	.....	.....	.....
Dresden	1,339	1,488	1,477	724,480	491	35,054	23.73	35,780	23,050	10,925	33,712	22.82	4.5%	.....	.....	13,000
Dryden*	1,019	1,369	1,556	1,363,823	877	44,693	28.72	44,947	17,819	49,390	144,653	92.96	18.6%	.....	.....	.....
Dundalk*	675	647	700	369,745	528	16,397	23.42	17,300	3,778	.....	55,584	79.41	15.8%	.....	.....	.....
Durham	1,494	1,800	1,853	664,759	359	35,158	18.97	34,525	14,430	56,102	163,309	88.13	17.6%	12,336	6.66	.....
Dutton*	813	761	793	431,932	545	19,496	24.59	19,286	2,797	.....	49,219	62.07	12.4%	.....	.....	.....
Eganville	1,015	1,072	1,005*	348,370*	347	13,873*	13.80	14,497	15,296	.....	18,412	18.32	3.6%	.....	.....	.....
Elora*	1,136	1,144	1,149	574,255	500	24,314	21.16	24,978	5,319	.....	28,155	24.50	4.9%	2,148	1.87	.....
Embro	460	455	428	228,481	534	8,028	18.76	7,932	712	?	10,326	24.13	4.8%	.....	.....	.....
Englehart*	759	1,056	1,259	448,800	356	26,490	21.04	29,814	17,737 [4]	29,790*y*	82,587	65.60	13.1%	.....	.....	.....
Erin*	479	434	506	175,500	347	8,785	17.36	10,224	1,091	.....	37,392	73.90	14.8%	.....	.....	.....
Essex	1,588	1,888	1,833	1,019,165	556	45,724	24.94	45,215	31,545 [5]	52,878	281,588 [6]	153.62	30.7%	.....	.....	2,600
Exeter	1,422	1,622	1,649	857,845	520	28,309	17.17	28,175	4,895	35,402	51,799	31.41	6.3%	.....	.....	.....
Fenelon Falls	1,031	915	1,060	532,163	502	17,276	16.30	17,751	6,142	.....	34,883	32.43	6.4%	.....	.....	.....
Flesherton*	422	491	455	191,668	421	8,494	18.67	8,335	3,501	2,262	27,091	59.54	11.9%	.....	.....	.....
Fonthill*	.....	862	829	331,633	400	16,281	19.64	14,115	?	54,686	65,705	79.26	15.8%	.....	.....	.....
Forest*	1,422	1,465	1,520	879,379	579	36,285	23.87	36,605	8,740	89,309	129,882	85.45	17.1%	.....	.....	2,422
Frankford*	786	808	764	268,010	351	13,137	17.20	14,105	4,880	.....	34,490 [9]	45.14	15.0%	.....	.....	.....
Glencoe*	862	800	726	476,017	656	22,559	31.07	23,533	13,203	89,618	115,518	159.12	31.8%	14,489	19.96	1,820 [7]
Gore Bay*	635	740	700	254,232	363	12,255	17.51	12,162	4,393	24,546	42,901	61.29	12.2%	.....	.....	.....
Grand Valley*	620	587	605	237,030	392	11,736	19.40	11,759	1,973	.....	18,026	29.82	5.9%	.....	.....	.....
Grantham Twp.*	3,777	5,007	5,134†	1,847,200†	360	124,982	24.34	120,015	96,362 [8]	48,307	86,840	16.91	3.4%	10,050	1.96	.....
Gravenhurst*	1,478	1,830	2,052	875,188	427	52,717	25.69	50,151	25,902	55,491	168,054	81.90	16.4%	48,926	23.84	16,225
Hagersville*	1,169	1,370	1,355	623,922	460	24,956	18.42	24,902	1,763	.....	28,525	21.05	4.2%	.....	.....	.....
Harriston*	1,263	1,293	1,269	633,924	499	26,952	21.24	26,770	2,963	11,992	22,573 [1]	17.79	3.5%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

[1] In addition, guaranteed principal of $29,151 and interest of $12,975.

[2] For school building.

[3] Also owe county rates of $5,080.

[4] Tax sale lands of $5,300 additional.

[5] After deducting reserve of $15,282.

y Waterworks and sewers.

[6] Includes $94,418 matured and unpaid debenture principal, but not W.E. and L.S. Rly. liability of $81,897, nor railway deficit of $29,649.

[7] Also county rates of $3,662.

[8] After deducting reserve of $18,414.

[9] Includes only Frankford's share of debt. Total debt, $41,388.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow*	.....	956	1,032	$390,279	$378	$19,707	$19.10	$22,693	$13,160	$ 2,348	$ 47,678	$ 46.20	9.2%	$	$	$21,200 [7]
Hastings*	730	707	757	290,428	384	14,055	18.57	13,367	3,918 [1]	16,021	36,158	47.76	9.5%	.....	.....	1,000
Havelock*	1,268	1,096	1,147	387,513	338	17,826	15.54	16,781	5,397	5,828	15,230	13.28	2.6%	.....	.....	2,500
Hensall*	756	719	685	389,450	569	11,672	17.04	11,069	1,205	4,523	8,284	12.09	2.4%	.....	.....	1,000
Iroquois*	916	948	1,078	454,836	422	17,593	16.32	16,015	703	1,090*y*	4,535	4.21	.8%	.....	.....	.....
Iroquois Falls*	1,178	1,308	1,400	2,286,880	1,633	63,051	45.04	63,051	.....	.....	70,861	50.61	10.1%	.....	.....	.....
Jarvis*	485	514	500	215,543	431	8,626	17.25	7,909	717	3,752	27,620	55.24	11.0%	.....	.....	.....
Keewatin*	1,327	1,405	1,480	1,434,738	969	37,002	25.00	37,213	10,436	.....	38,605	26.08	5.2%	.....	.....	.....
Kemptville*	1,204	1,286	1,218	593,475	487	26,162	21.48	27,354	5,668	15,227	54,090	44.41	8.9%	.....	.....	.....
Lakefield*	1,189	1,303	1,308	658,029	503	27,954	21.37	26,669	3,805	20,930	27,396	20.94	4.2%	.....	.....	.....
Lanark*	597	636	723	156,668	217	8,258	11.42	8,936	2,400	785	6,508	9.00	1.8%	.....	.....	.....
Lancaster*	672	601	511	190,113	372	6,011	11.76	5,770	3,574	.....	.....	.....	.....	.....	.....	.....
Leaside*	325	1,005	3,309	3,795,929	1,147	233,496	70.56	264,596	49,791 [3]	88,829	944,586	285.46	57.1%	.....	.....	135,514
La Salle*	.....	600	892	543,625	609	20,947	23.48	18,355	10,957 [4]	7,544	193,419 [5]	330.67	66.1%	.....	.....	[12]
Little Current*	923	1,151	1,096	271,350	248	12,213	11.14	11,668	5,894	.....	.....	.....	.....	.....	.....	.....
L'Orignal*	1,298	905	944	262,296	278	11,593	12.28	11,971	7,556	.....	3,816	4.04	.8%	.....	.....	5,000 [9]
Lucan*	683	590	610	267,450	438	13,223	21.68	10,691 [10]	2,339	2,838	8,872	14.54	2.9%	.....	.....	.....
Lucknow	905	1,082	1,036	411,628	397	17,835	17.21	16,320	6,029	59,811	83,849	80.94	16.2%	.....	.....	.....
Madoc*	1,058	1,059	1,108	378,628	342	24,989	22.55	21,506	18,166	.....	36,216	32.68	6.5%	.....	.....	12,200
Markdale*	882	774	795	346,191	435	17,020	21.41	17,175	5,209	5,226	59,434	74.76	14.9%	.....	.....	.....
Markham*	1,012	1,073	1,153	556,717	483	17,279	14.99	17,170	2,652	10,582	16,766	14.54	2.9%	.....	.....	.....
Marmora*	948	924	1,014†	286,940†	283	18,099†	17.85	17,804	11,103	3,365	30,800	30.37	6.1%	.....	.....	10,115
Massey*	632	708	729	172,725	237	9,259	12.70	6,598	9,550	.....	283	.39	.1%	.....	.....	.....
Mattawa	1,468	1,633	2,034	320,195	157	25,035	12.31	23,111	16,824	.....	6,769	3.33	.6%	.....	.....	4,000
Maxville*	725	785	758	292,023	385	12,019	15.86	10,944	4,575	1,269	13,493	17.80	3.6%	.....	.....	6,034 [6]
Merrickville*	807	821	771	399,400	518	16,845	21.85	13,767	11,528	.....	18,983	24.62	4.9%	.....	.....	11,300
Mildmay*	708	694	747†	250,902†	336	8,476†	11.35	8,442	1,603	9,431	24,794	33.19	6.6%	.....	.....	1,000 [11]
Milbrook*	717	692	738	260,892	354	13,406	18.17	12,885	5,603	.....	36,664	49.68	9.9%	.....	.....	3,500
Milton*	1,873	1,828	1,844	1,082,870	587	41,188	22.34	44,587	34,015	10,592	87,096	47.23	9.4%	.....	.....	22,558
Milverton*	951	1,004	1,010	641,050	635	22,046	21.83	23,294	1,933	34,352	59,591	59.00	12.0%	.....	.....	1,000
Mitchell*	1,800	1,571	1,615	953,430	590	41,100	25.45	40,990	15,511	2,918	71,563	44.31	8.8%	5,401	3.35	.....
Morrisburg*	1,444	1,374	1,853	588,569	318	33,188	17.91	32,844	9,978	37,318	97,097	52.40	10.5%	.....	.....	11,000
Mount Forest*	1,718	1,821	1,864	863,350	463	41,227	22.12	42,379	5,188	12,314	99,714	53.49	10.7%	.....	.....	2,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.
† As at Dec. 31st, 1937.
[1] In addition, tax sale lands of $3,685.
y Waterworks and sewers.
[3] In addition, tax sale lands of $9.892.
[4] In addition, tax sale lands of $8,104.
[5] Includes debenture principal unpaid, but does not include share of Essex Border Utilities Comm. debt of $54,585, nor share of S.W. & A. Rly. debt of $105,326.
[6] Includes local improvement loan of $2,809.
[7] Of this, $10,000 loan for Twp. of Colchester South.
[9] Also owe county $4,068.
[10] Current collections only.
[11] Loans from private persons.
[12] Interest due and unpaid at Dec. 31st, 1938, $53,537.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt*	422	465	455	$148,678	$327	$ 5,632	$12.38	$ 6,180	$ 832	$ 959	$ 19,604	$ 43.09	8.6%	$	$	$ .....
Newburgh	416	410	468	126,125	269	6,063	12.96	6,154	917	.....	.....	.....	.....	.....	.....	.....
Newcastle*	559	611	700	278,290	398	10,898	15.57	11,935	2,339	13,130	13,130	18.76	3.7%	.....	.....	.....
New Hamburg*	1,351	1,426	1,453	788,600	543	28,105	19.34	27,745	5,019	2,342	18,007	12.39	2.5%	.....	.....	.....
Niagara*	1,357	1,672	1,671	972,372	582	54,772	32.78	54,275	38,125	19,353	46,062	27.57	5.5%	.....	.....	6,000
Nepean Twp.*	10,867	11,142	11,011	5,729,349	520	382,174	34.71	379,337	206,415	[7]	891,621	80.98	16.2%	.....	.....	152,500
Norwich	1,176	1,126	1,565*	663,125*	424	31,982*	20.44	32,945	6,873	28,843	62,080	39.67	7.9%	.....	.....	3,000
Norwood*	765	727	710	293,784	414	15,638	22.03	14,200	5,225	24,400	24,400	34.37	6.9%	.....	.....	.....
Oil Springs	490	433	514*	194,250*	378	7,218*	14.04	7,729	3,727	.....	12,098	23.54	4.7%	.....	.....	.....
Omemee*	498	498	553	245,505	444	10,269	18.57	10,427	2,362	247	9,911	17.92	3.6%	.....	.....	2,000
Palmerston	1,523	1,617	1,410	691,630	491	38,433	27.26	37,233	9,586	19,935	84,058	59.62	11.9%	.....	.....	10,600
Paisley*	760	732	729	305,749	419	13,981	19.18	14,840	2,319	5,768	20,777	28.50	5.7%	.....	.....	.....
Parkhill*	1,152	998	997†	469,671†	471	20,879	20.94	20,526	5,670	11,135	17,124	17.18	3.4%	.....	.....	.....
Point Edward*	1,258	1,211	1,161	586,682	505	27,658	23.82	27,809	12,834	20,957	27,788	23.93	4.8%	.....	.....	8,464
Port Credit*	1,123	1,650	1,901	1,310,056	689	73,342	38.58	84,327	36,956	122,286	364,927	191.97	38.4%	.....	.....	[3]
Port Dalhousie	1,492	1,331	1,565	957,753	612	53,093	33.93	53,483	42,703	105,470	154,022	98.41	19.6%	3,922	2.51	.....
Port Dover*	1,462	1,680	1,705	987,574	579	51,311	30.09	49,216	18,299	86,907	200,757	117.75	23.5%	.....	.....	5,000
Port Elgin*	1,291	1,305	1,350	620,000	459	21,300	15.78	19,950	1,350	29,956	46,401	34.37	6.8%	.....	.....	2,000
Port McNicoll*	1,074	928	1,040	580,455	558	23,218	22.32	24,012	1,637	.....	.....	.....	.....	.....	.....	.....
Port Perry*	1,143	1,130	1,118	656,021	587	31,650	28.31	32,917	7,435	12,278	71,475	63.93	12.8%	.....	.....	.....
Port Rowan*	672	674	556	367,037	660	12,452	22.40	13,020	1,864	6,553	13,565	24.40	4.9%	.....	.....	274
Port Stanley	973	816	741	1,097,763	1,481	27,784	37.49	30,406	7,771	37,413	45,279	61.11	12.2%	.....	.....	500
Powassan*	614	722	774	226,442	293	8,129	10.50	7,940	1,352	.....	11,636	15.03	3.0%	.....	.....	.....
Rainy River*	1,444	1,680	1,326	528,000	398	38,173	28.79	37,088†	30,610	69,779	148,627 [8]	112.09	22.4%	2,008	1.51	8,400
Richmond Hill*	1,055	1,270	1,317	921,083	699	43,318	32.89	54,000	28,700	78,601	222,023	168.58	33.7%	37,000	28.09	.....
Ridgetown*	1,855	1,942	1,958	1,123,242	574	44,296	22.62	43,971	13,826	10,307	17,409	8.89	1.8%	.....	.....	13,900
Rockcliffe Park	.....	957	1,276	2,740,706	2,148	93,586	73.34	95,221	7,452	6,400	113,145 [1]	88.67	17.7%	15,808	12.39	.....
Rodney*	756	757	695	412,552	594	10,830	15.58	9,436	1,335	.....	17,213	24.77	4.9%	.....	.....	.....
Sandwich East Twp.*	2,054	5,542	6,521	1,942,679	298	75,696	11.61	75,472	63,315 [2]	?	1,833,744 [5]	281.21	56.2%	.....	.....	196,464
Sandwich West Twp.	?	3,438	3,406	2,091,955	614	72,782	21.37	?	67,042 [4]	.....	2,343,511 [6]	688.05	137.6%	.....	.....	233,438
Seaforth*	1,829	1,692	1,705	952,233	558	45,829	26.88	45,686	22,592	71,200	105,300	61.76	12.3%	2,644	1.55	.....
Shelburne*	1,072	1,064	1,099†	516,721†	470	30,986	28.19	31,141	3,143	730	90,951	82.76	16.5%	.....	.....	2,000
Smooth Rock Falls*	.....	858	963	548,212	569	32,134	33.37	32,134	.....	.....	65,300	67.81	13.6%	.....	.....	.....
Southampton	1,537	1,520	1,202	692,891	576	31,397	26.12	27,981	14,377	30,781	69,821	58.09	11.6%	.....	.....	.....
South River*	573	704	861	255,825	297	11,797	13.70	11,110	5,310	.....	3,918	4.55	.9%	.....	.....	1,700
Stoney Creek*	.....	834	861	497,772	578	20,188	23.45	19,400	6,483	70,520	73,394	85.24	17.0%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

[1] After deducting sinking fund.

[2] Not including tax sale lands of $20,358.

[3] Owe Clergy Reserve $8,161.

[4] In addition, tax sale lands of $185,040.

[5] Includes $1,147,816 debenture principal due and unpaid, but not $38,080, share of Essex Border Utility debt; nor $28,755, S.W. & A. Rly.; nor $32,946, W.E. & L.S. Rly.

[6] Includes $1,314,013 debenture principal due and unpaid, but not $245,224, share of Essex Border Utility debt; nor $315,980, S.W. & A. Rly. debt; nor $55,657, W.E. & L.S. Rly.

[7] Combined sewer and watermain debt amounted to $613,672.

[8] Includes principal due and unpaid of $52,089.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.	.....	1,113	1,245	$477,609	$384	$24,458	$19.64	$23,072	$ 9,947 [2]	$ 57,794	$111,738	$ 89.75	17.9%	$38,624	$31.02	$ .....
Springfield*	460	379	377	194,274	515	5,960	15.81	5,917	1,262	2,618	15,755 [1]	41.79	8.3%	.....	.....	.....
Stayner*	972	1,042	1,008	423,526	420	23,888	23.70	23,390	2,071	2,311	61,238	60.75	12.1%	.....	.....	.....
Stirling*	844	865	938†	450,906†	481	18,774	20.01	19,894	2,197	44,700	81,144	86.51	17.3%	.....	.....	.....
Stouffville	1,053	1,105	1,115	626,940	562	22,534	20.21	23,591	3,812	5,364	72,369	64.90	14.9%	.....	.....	.....
Streetsville*	615	673	700	354,000	506	16,298	23.28	15,999	5,900	12,175	15,569	22.24	4.4%	.....	.....	.....
Shuniah Twp.	?	1,131	1,921	1,037,455	540	41,448	21.58	?	?	.....	15,445	8.04	1.6%	6,576	3.42	.....
Sutton*	789	809	847	639,043	754	20,376	24.06	20,980	8,892	8,363	53,810	63.53	12.7%	.....	.....	.....
Tara*	545	491	473	250,512	530	7,536	15.93	7,449	350	1,236	1,236	2.61	.5%	.....	.....	350
Tavistock	1,011	1,042	1,037	560,124	540	16,972	16.37	18,631	1,015	8,707	8,906	8.59	1.7%	.....	.....	.....
Teeswater*	829	805	842	388,544	461	16,943	20.12	19,157	4,488	7,051	22,385	26.59	5.3%	.....	.....	1,350
Thamesville	800	754	814	489,949	602	19,887	24.43	16,130	7,992	9,620	25,888	31.80	6.3%	.....	.....	1,800
Thedford*	524	577	593†	224,888	379	7,290	12.29	7,187	791	3,845	14,076	23.74	4.8%	.....	.....	1,000
Thessalon*	1,651	1,632	1,719	588,269	342	27,775	16.16	24,167	22,437	25,690	74,618	43.41	8.7%	.....	.....	7,162
Thornbury*	820	739	815	451,871	554	19,523	23.95	19,018	5,245	40,948	75,221	92.30	18.4%	27,079	33.23	.....
Tilbury	1,673	1,996	1,980	934,625	472	51,879	26.20	53,154	16,610 [3]	110,504	193,120	97.54	19.5%	.....	.....	5,000
Toronto Twp.*	5,878	8,476	10,182	4,954,330	487	277,325	27.24	270,315	140,074 [4]	71,123	324,676	31.89	6.4%	.....	.....	115,000
Tottenham*	494	546	557	250,838	450	11,670	20.95	12,146	3,500	26,881	26,881	48.26	9.6%	.....	.....	2,000
Tweed	1,339	1,247	1,256	566,617	451	31,800	25.32	32,400	12,366	20,000*x*	109,274	87.00	17.4%	.....	.....	5,235
Uxbridge*	1,492	1,506	1,509	661,286	438	39,677	26.29	37,473	16,086	.....	106,405	70.51	14.1%	.....	.....	10,000
Vankleek Hill*	1,499	1,295	1,474	535,298	363	17,494	11.87	17,930	3,136	.....	1,386	.94	.2%	.....	.....	.....
Victoria Harbour*	1,463	1,171	1,023	214,874	210	10,537	10.30	10,138	2,300	.....	3,277	3.20	.6%	.....	.....	1,600
Waterdown	754	924	885	541,450	612	19,636	22.19	19,920	10,188	66,752	104,086	117.61	23.5%	.....	.....	.....
Waterford*	1,123	1,168	1,238	714,000	577	27,000	21.81	27,440	2,950	39,045	105,138	84.12	16.8%	.....	.....	.....
Watford*	1,059	956	964	497,407	516	26,746	27.74	26,930	6,953	35,853	76,368	79.22	15.8%	.....	.....	1,600
Webbwood	567	468	418	125,832	301	5,736	13.72	6,270	7,908	.....	.....	.....	.....	.....	.....	186
Wellington*	824	900	916	766,919	837	19,055	20.80	19,594	1,981	7,187	47,200 [5]	51.53	10.3%	.....	.....	.....
West Lorne*	755	814	837	346,254	414	11,290	13.49	12,035	3,105	.....	10,523	12.57	2.5%	.....	.....	.....
Westport*	741	737	693	336,452	485	10,812	15.60	12,951	7,933	10,709	21,395	30.87	6.2%	.....	.....	.....
Wheatley	378	724	744	367,990	495	19,656	26.42	20,045	9,406	87,835	119,462	160.57	32.0%	.....	.....	.....
Wiarton	1,726	1,949	1,743	676,988	388	40,015	22.96	43,070	8,187	57,652	114,881	65.91	13.2%	21,626	12.41	.....
Winchester*	1,126	963	1,040	457,519	440	20,872	20.07	20,853	4,385	4,319	47,590	45.76	9.1%	.....	.....	.....
Woodbridge	672	744	831	326,650	393	13,268	15.97	13,177	1,630	21,858	51,455	61.92	12.4%	.....	.....	.....
Woodville	452	414	418	191,041	457	7,335	17.55	7,552	1,509	1,680	27,925	66.80	13.3%	.....	.....	.....
Wyoming*	482	482	530	153,736	290	8,177	16.43	8,003	834	.....	.....	.....	.....	.....	.....	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

† As at Dec. 31st, 1937.

x Approximate.

[1] Includes only Springfield's share (50%) of total school debt of $26,274.

[2] Tax sale lands of $1,978 additional.

[3] After deducting reserve of $12,051.

[4] In addition, tax sale lands of $42,305. Reserve against uncollected taxes of $68,889.

[5] Includes only Wellington's share (48.3%) of school debt of $82,877.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	2,030	$764,932	$377	$11,824	$ 7,008	$ 9.28	$10,036	$ 4,799	$ 4,400	$105,756 [4]	$ 54.26	10.8%	$14,100	$ .....
Almaville	1,174	2,010	2,099	499,120	238	4,166	6,962	5.30	4,388	6,040	26,400	43,000	33.06	6.6%	.....	2,000
Arthabaska	1,234	1,608	2,079	445,444	214	5,464	4,383	4.74	1,538	1,322	.....	45,900	22.08	4.4%	16,500	14,792
Baie de Shawinigan	1,213	1,316	1,308	626,938 [5]	479	16,891	5,329	16.99	15,786	2,389	30,200	47,915	59.72	12.0%	.....	1,000
Beaconsfield [1] (June 30–37)	578	641	900	1,500,238	1,667	21,978	[1]	[1]	12,786	[1]	[1]	?	?	?	.....	[1]
Beauceville East	?	975	1,180	594,611	504	8,333	1,838	8.62	7,719	1,078	.....	41,210	34.92	7.0%	9,000	1,000
Beaulac	491	450	386	108,248	280	1,082	2,113	8.28	691	1,701	12,700	9,000	56.22	11.2%	.....	1,500
Beaulieu	282	380	638	729,700	1,144	3,780	2,190	9.36	5,680	1,947	4,300	6,600	17.08	3.4%	.....	300
Beauport East	.....	480	527	608,487	1,155	3,731	2,356	11.55	2,638	3,178	2,500	43,300	86.91	17.4%	1,000	.....
Bedford (Nov. 30th)	1,669	1,570	1,828	904,703	495	13,126	13,418	14.52	7,986	6,063	37,000	54,688	50.16	10.0%	.....	4,130
Beebe Plain	921	1,053	1,034	374,900	363	7,544 [3]	4,874	12.01	7,126*w*	3,798	5,000	8,700	13.25	2.6%	2,000	.....
Beloeil	1,418	1,434	1,639	747,025	456	6,241	8,215	8.82	4,436	8,258	17,012	67,644	51.65	10.3%	15,000	5,800
Bernierville	751	946	663	192,333	290	2,208	?	?	2,243	?	?	4,300	?	?	.....	?
Bic	912	1,020	1,027	292,425	285	1,681	1,456	3.05	1,170	1,497	.....	.....	.....	.....	.....	69
Bon Secours	769	735	628	182,150	290	1,580	3,773	8.52	887	3,186	39,900	.....	63.54	12.7%	2,000	500
Boucherville	938	883	900	424,421	472	5,518	6,008	12.81	4,437	10,192	4,747	57,200	68.83	13.7%	4,800	14
Bromptonville	2,603	1,527	1,700*	1,395,005*	821	17,363*	9,861	16.01	7,454*w**	1,718	.....	218,800	128.71	25.7%	995	.....
Cabano	.....	2,187	1,853	488,200	263	6,349	6,020	6.68	3,157	4,333	.....	28,300	15.27	3.0%	1,000	5,900
Calumet	682	675	681	165,880	244	1,990	8,435	15.31	2,196	2,871	7,000	11,800	27.61	5.5%	1,000	.....
Campbell's Bay	700	897	785	379,090	483	3,192	2,939	7.81	6,652	1,933	3,065	10,000	16.64	3.1%	.....	.....
Cap Chat	.....	1,139	1,288	161,450	125	1,888	1,719	2.80	933	2,630	.....	6,846	5.31	1.1%	.....	200
Causapscal	.....	1,390	1,389	243,390	175	3,195	4,566	5.59	2,301	5,524	9,000	10,596	14.11	2.8%	1,400	3,000
Chambly Bassin	1,068	1,287	1,550	884,542	571	20,543	?	?	15,224	?	?	145,009	93.55	18.7%	2,500	?
Chambly Canton	839	955	1,150	897,504	780	16,977	3,596	17.89	15,461	2,518	7,500	118,825	109.85	22.0%	.....	.....
Champlain	698	556	744	162,525	218	1,302	1,816	4.19	716	1,034	.....	26,500	35.62	7.1%	.....	2,400
Chandler	1,756	1,741	1,625	1,058,516	651	14,010	5,890	12.25	5,904	4,475	14,400	128,000	87.63	17.5%	.....	.....
Charlemagne	829	813	823	180,420	219	2,152	2,029	5.08	1,605	1,406	.....	4,800	5.83	1.2%	7,100	.....
Charlesbourg	1,267	1,869	1,821	626,275	344	4,023	4,913	4.91	2,187	4,103	.....	95,300	52.33	10.5%	.....	2,600
Chateauguay†	881	1,067	1,132	1,320,623	1,167	12,121	11,568	20.93	4,892	2,638	14,860	27,169	37.13	7.4%	.....	1,000
Cheneville	611	518	564	155,430	276	775	2,101	5.10	645	1,294	.....	.....	.....	.....	1,800	1,900
Contrecour	659	794	780	303,250	389	2,944	2,658	7.18	1,249	1,356	400	2,500	3.72	.7%	3,000	250
Cookshire	950	946	978	617,390	631	6,684	3,263	10.17	4,071	3,546	2,327	18,000	20.78	4.2%	4,500	.....
Coteau-du-Lac	435	428	496	169,530	342	1,890	2,441	8.73	837	661	.....	.....	.....	.....	11,550	2,700

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

w Includes water tax arrears.
† Municipal information as at May 31st, 1937.
[1] School district included with Pointe Claire.
[2] Includes special assessment and monthly fees overdue.
* Information as at Dec. 31st, 1938.
[3] Water tax included.
[4] Figure for 1936 included reserves.
[5] Decrease in valuation of the Consolidated Paper Corporation compared with 1936.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	852	$231,875	$272	$ 3,307	$ 1,908	$ 6.12	$ 1,301	$ 2,066	$	$ 11,200	$ 13.15	2.6%	$	$ .....
Courville	1,283	1,678	1,950	880,294	451	7,319	6,663	7.17	11,486	2,506	.....	43,400	22.26	4.4%	9,958	.....
Cowansville	1,094	1,859	2,987	1,753,700	587	23,693	9,271	11.04	9,289	6,165	38,500	86,600	41.88	8.4%	2,000	.....
Danville	1,290	1,354	1,283	530,481	413	7,781	8,450	12.65	3,647	3,194	23,100	36,500	46.45	9.3%	.....	700
Delson	428	715	925	216,300	234	?	?	?	?	?	?	?	?	?	.....	?
De Lery (June 30–37)	540	561	519	1,172,565	2,259	4,189	2,328	12.56	1,709	1,459	.....	.....	.....	.....	3,500	1,000
Deschaillons	1,142	1,650	1,636	400,567	245	2,492	2,454	3.02	90	596	2,375	4,300	4.08	.8%	.....	.....
Deux Rivieres	642	670	605	156,835	259	1,337	3,005	7.18	432	1,496	.....	41,000	67.77	13.5%	.....	1,350
Disraeli	1,646	1,437	1,437	296,600	206	5,463	5,333	7.51	3,840	6,547	.....	19,575	13.62	2.7%	.....	5,480
Dolbeau	.....	2,032	2,500*	2,309,445*	924	28,867*	19,604	19.39	10,351*	5,724	126,328	275,000*	160.53	32.1%	.....	.....
Dorion (June 30–37)	833	1,155	1,225	1,003,065	819	13,659	5,762	15.85	4,781	1,990	7,500	93,800	82.69	16.5%	5,600	.....
Eastman	704	474	495	225,750	456	2,935	1,852	9.67	2,187	2,591	.....	9,375	18.94	3.8%	.....	.....
East Broughton	1,709	1,868	1,900	601,965	317	5,314	?	?	5,043	?	?	115,200	60.64	10.1%	.....	?
Fort Coulonge	973	1,130	1,032	454,685	441	5,616	6,957	12.18	3,589	4,288	18,900	30,000	47.38	9.4%	1,500	2,000
Fortierville	485	422	405	47,440	117	775	2,828	8.89	223	1,007	4,500	1,900	15.80	3.2%	.....	.....
Gracefield	342	479	445	197,895	445	4,441	2,532	15.67	2,194	996	10,500	23,400	76.18	15.2%	.....	1,000
Greenfield Park	1,112	1,610	1,800	2,113,212	1,174	54,459	18,222	40.38	116,774	31,044	28,437	421,800	250.13	50.0%	44,697	.....
Grenville	701	719	873	200,525	230	3,176	?	?	2,018	?	?	77,500	88.77	17.7%	.....	?
Gaspe	764	919	868	512,406	590	4,651	3,327	9.19	7,204	3,098	.....	12,900	14.86	3.0%	.....	.....
Hampstead [1]	53	594	1,550	2,847,946	1,837	107,958	15,873	78.89	45,328	.....	73,045	785,401	553.84	110.7%	.....	.....
Hebertville	719	933	1,038	164,650	159	1,818	2,334	4.00	992	1,377	2,773	5,051	7.54	1.5%	400	300
Hebertville Station	739	922	922	326,672	354	2,130	3,888	6.53	1,854	5,673	6,900	40,114	50.99	10.2%	.....	.....
Hudson	.....	848	1,086	426,550	393	2,834	11,629	13.32	1,701	5,537	21,200	11,128	29.77	5.9%	.....	.....
Hudson Heights	.....	510	510	994,450	1,950	5,991	?	?	2,843	?	?	11,197	?	?	.....	?
Huntingdon	1,401	1,619	1,710	937,955	548	15,551	10,936	15.49	4,428	1,081	9,500	30,150	23.19	4.6%	.....	910
Knowlton	841	990	937	914,750	976	7,557	7,128	15.67	4,118	4,602	.....	13,500	14.41	2.9%	.....	2,000
L'Abord a Plouffe	1,101	1,227	1,483	787,148	531	12,240	5,471	11.94	12,422	5,936	20,000	81,807	68.65	13.7%	20,900	.....
Lac-au-Saumon	1,354	1,779	1,702	191,005	112	3,485	2,518	3.53	1,974	4,607	.....	16,200	9.52	1.9%	2,100	3,700
L'Annonciation	612	658	633	129,255	204	2,442	1,898	6.86	1,906	2,891	3,200	16,500	31.12	6.2%	2,375	239
Lac St. Louis	597	1,537	568	2,000,935	3,523	2,001	4,410	11.29	229	1,027	.....	3,500	6.16	1.2%	.....	500
La Perade	745	926	825	210,000	255	?	1,503	?	?	2,429	.....	27,500	33.33	6.6%	.....	1,600
La Providence	1,078	1,241	1,369	556,800	407	6,787	5,448	8.94	3,587	1,910	28,700	65,300	68.66	13.7%	.....	3,500
L'Assomption	1,320	1,576	2,000	581,585	291	8,649	4,321	6.48	4,303	1,702	.....	91,100	45.55	9.1%	.....	.....
Laurentides (Feb. 28–37)	1,150	1,284	1,300	591,050	455	7,252	5,906	10.12	10,574	3,078	13,500	27,100	31.23	6.2%	.....	6,600

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(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.

[1] Under Montreal Metropolitan Commission.

[2] Includes special assessment and monthly fees overdue.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	680	$1,001,170	$1,472	$16,539	$?	$?	$ 4,476	$?	$?	$183,900	$?	?	$14,433	$?
Leclercville	552	674	600	95,339	159	768	1,470	3.73	303	326	2,000	2,100	6.83	1.4%	1,200	.....
L'Enfant Jesus	.....	1,066	1,144	247,500	216	2,787	2,028	4.21	1,333	2,252	.....	53,300	46.59	9.3%	.....	5,950
Lennoxville	1,554	1,927	1,915	1,675,006	875	23,043	16,968	20.89	31,928	6,163	42,800	146,543	98.87	19.7%	.....	5,400
L'Epiphanie	.....	1,705	1,801	422,055	234	3,164	8,663	6.57	5,079	15,495	29,000	5,500	19.16	3.8%	1,000	2,000
Laterriere	.....	529	507	281,050	554	2,110	2,030	8.16	2,709	2,179	.....	14,800	29.19	5.8%	10,772	2,300
Liniere	610	667	750	176,750	236	1,237	?	?	1,629	?	?	.....	?	?	2,320	?
Lyster	596	725	769	118,130	154	836	3,738	5.95	428	4,409	.....	.....	.....	.....	1,200	2,050
Macamic	1,104	821	635	139,958	220	3,481	?	?	?	?	?	37,900	?	?	3,917	?
Maniwaki	.....	1,720	1,923	762,300	396	10,199	10,869	10.96	3,448	5,530	30,000	73,396	53.77	10.7%	.....	7,537
Marbleton	670	798	927	256,040	276	2,560	1,530	4.41	2,327	1,543	.....	.....	.....	.....	.....	.....
Marieville	1,748	1,986	2,143	781,852	365	14,952	8,405	10.90	12,241	5,905	10,000	74,229	39.30	7.8%	9,953	.....
Masson	950	2,015	1,204	349,690	290	12,733	6,877	16.29	2,562	1,759	.....	80,424	66.80	13.4%	.....	.....
Massueville	654	598	725	208,775	288	1,641	?	?	910	?	?	7,200	?	?	10,550	?
McMasterville	612	819	783	798,890	1,020	9,325	6,159	19.78	1,076	1,356	4,900	.....	6.26	1.1%	.....	.....
Montauban	325	630	654	123,675	189	1,530	1,546	4.70	5,552	6,034	12,287	.....	18.79	3.7%	6,616	.....
Montebello	977	1,501	1,251	454,865	364	5,076	4,166	7.39	2,204	1,519	6,300	10,800	13.67	2.7%	.....	.....
Montreal South	1,030	1,164	1,250	1,265,050	1,012	30,316	?	?	29,703	?	?	265,000	?	?	9,500	?
Napierville	741	857	840	391,929	467	3,886	?	?	1,233	?	?	8,600	?	?	.....	?
Normandin	.....	773	800	132,045	165	1,984	?	?	2,243	?	?	12,600	?	?	3,025	?
Nouveau Salaberry	606	805	560	177,750	317	2,564	?	?	1,132	?	?	19,700	?	?	1,500	?
Ormstown	832	842	777	524,885	676	4,207	5,876	12.98	2,350	1,979	7,600	45,200	67.95	13.6%	.....	6,500
Papineauville	884	954	920	301,500	328	2,331	3,439	6.27	623	637	.....	.....	.....	.....	.....	500
Philipsburg	390	638	456	124,650 [4]	273	1,982	2,514	9.86	1,416	157	5,100	5,200	22.59	4.5%	.....	.....
Pierreville	1,394	1,352	1,350	328,320	243	3,533	3,287	5.05	3,410	2,536	3,500	15,000	13.70	2.7%	2,200	1,685
Pointe-au-Pic	703	961	1,095	1,194,110 [3]	1,090	13,143	6,936	18.34	2,524	1,295	22,200	14,250	33.29	6.6%	3,900	.....
Pont Rouge	1,419	1,353	1,636	444,285	272	5,065	7,435	7.64	3,670	5,078	20,525	26,875	28.97	5.8%	.....	.....
Portneuf	877	1,017	1,091	353,246	324	2,739	6,808	8.75	1,450	5,739	350	12,492	11.77	2.4%	100	2,658
Princeville	869	980	957	200,030	209	2,003	?	?	1,913	?	?	5,300	?	?	1,500	?
Quebec West (Apr. 30–37)	130	1,813	2,700	1,354,042	502	20,310	?	?	18,300	?	?	253,100	?	?	32,882	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[2] Includes special assessment and monthly fees overdue.
[3] Appraisers lowered valuation 20%. In addition, property of $1,079,714, temporarily exempt by by-law, yields $1,850.
[4] Not including $80,000, which yields a settled amount of $500.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	751	$221,089	$294	$ 3,537	$ 2,268	$ 7.73	$ 3,875	$ 5,257	$ 1,000	$ 7,900	$ 11.85	2.4%	$	$ 900
Rawdon	1,042	1,066	1,152	407,620	354	6,391	3,150	8.28	8,459	5,657	3,900	4,000	6.86	1.4%	9,015	3,114
Richelieu	426	524	713	1,020,290	1,431	12,520	2,404	20.93	2,922	192		76,250	106.94	21.4%		
Rigaud	939	1,099	1,802	580,220	322	8,395	6,765	8.41	2,998	3,634	36,660	51,398	48.87	9.9%	4,000	5,500
Riviere du Moulin	738	1,040	1,316	269,972	205	2,332	2,101	3.37	7,161	2,234		33,571	25.51	5.1%	3,905	2,000
Robertsonville	882	671	624	144,790	232	1,312	3,192	7.22	1,007	1,919	20,400	17,400	60.58	12.1%		
Rock Island	1,442	1,424	1,400	457,775	327	8,078	6,224	10.22	13,611	6,721	15,600	12,700	20.21	4.0%		
Rougemont	379	429	489	396,875	811	873	1,668	5.20	348	1,005	9,300	17,200	54.19	10.8%	461	
Roxton Falls	777	760	747	303,540	406	5,275	2,423	10.31	4,792	1,925		19,700	26.37	5.3%		3,750
Sawyerville	418	478	514	249,288	485	2,496	5,892	16.32	493	2,752	7,900	1,200	17.70	3.5%	400	
Scotstown	987	1,189	1,200	560,937	467	6,214	6,609	10.69	5,002	6,026	9,000	42,660 [3]	43.05	8.6%		3,000
Senneville	489	526	477	784,614 [4]	1,645	8,381	6,517	31.23	2,304	1,220		?	?	?	1,500	500
Shawville	735	801	720	438,235	609	4,431	?	?	1,620	?	?	28,663 [5]	?	?		?
Ste. Adele		433	410	188,585	460	1,538	?	?	633	?	?	42,300	?	?		?
St. Alexis de la Grande Baie	1,735	1,790	2,000	800,335	400	7,876	8,678	8.28	24,957	25,997	36,300	196,800	98.40	19.7%	10,358	1,000
Ste. Anne de Beaupre	1,648	1,901	1,900	450,390	237	4,262	13,866	9.54	2,406	11,578	55,000	24,600	41.89	8.4%		3,500
Ste. Anne de Chicoutimi	838	1,102	1,368	171,851	126	4,230	4,607	6.46	13,159	22,935	34,500	87,100	63.67	12.7%		?
St. Anselme	400	738	811	192,000	237	1,459	3,687	6.35	990	3,993					551	3,232
St. Benoit Jos. Labre	1,416	1,648	1,692	362,347	214	6,838	2,864	5.73	6,245	3,051		66,700	39.42	7.9%	2,800	1,500
St. Boniface de Shawinigan	570	571	578	89,380	155	894	2,116	5.21	587	2,637					1,100	5,000
St. Casimir	1,457	1,316	1,297	264,575	204	3,892	5,581	7.30	1,151	3,501		10,300	7.94	1.6%		1,700
St. Cesaire	985	1,051	1,171	548,925	469	5,753	2,011	6.63	4,939	2,033		50,750	43.34	8.7%		247
St. Coeur de Marie	419	535	584	103,350	177	1,763	2,012	6.46	7,466	10,268	23,200	8,677	54.58	10.1%	1,000	5,039
St. Croix		766	765	125,215	164	1,168	4,279	7.12	283	1,641						538
St. Cyrille	766	725	755	169,250	224	1,351	1,429	3.68	569	437						650
St. Denis	820	689	705	207,055	294	1,953	1,668	5.14	687	381					4,000	
St. Emilien		646	740	416,800	563	1,128	2,334	4.68	1,698	2,445	12,200	29,000	55.68	11.1%	600	
St. Felicien	1,306	1,599	1,640	411,020	251	4,235	5,270	5.80	5,091	7,606	63,700		38.84	7.8%		2,549
St. Felix de Valois		896	949	252,790	267	1,937	2,494	4.67	563	406						

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[2] Includes special assessment and monthly fees overdue.

[3] Figure of $61,000 given for 1936 was before deduction of sinking fund. Corresponding figure in 1937, $60,000.

[4] In addition, $191,738 taxed at 25c. for $100 only.

[5] After deducting $6,337 sinking fund; gross debt, $35,000.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-lac	740	718	600	$102,175	$170	$ 2,582	$ 1,700	$ 7.14	$ 1,309	$ 1,634	$	$ 14,000	$ 23.33	4.6%	$1,450	$2,875
St. Gabriel-de-Brandon	1,067	1,530	1,719	395,952	230	1,555	2,586	2.41	606	1,241	.....	1,761	1.02	.2%	.....	.....
St. Gedeon	550	658	595	175,150	294	1,520	3,308	8.11	2,769	5,452	.....	12,000	20.17	4.0%	.....	4,400
St. Genevieve-de-Pierrefonds	405	472	750	129,411	173	?	5,591	?	177	2,633	6,740	23,000	39.65	7.9%	5,500	.....
St. Georges-de-Cacouna	533	594	510	294,425	577	1,601	943	4.99	503	247	.....	.....	.....	.....	.....	.....
St. Georges (Champlain Co.)	916	733	713	261,520	367	2,559	2,102	6.54	1,645	2,272	25,000	10,600	49.93	9.9%	745	.....
St. George E. (Beauce Co.)	1,058	1,543	1,620	432,440	267	8,506	8,575	10.54	2,249	4,242	8,650	26,397	21.63	4.3%	.....	4,011
St. Gerard	582	519	519	124,370	240	1,996	1,056	5.88	1,944	1,535	.....	9,400	18.11	3.6%	.....	6,315
St. Guillaume	937	907	847	156,477	185	2,928	3,453	7.53	1,936	3,431	.....	.....	.....	.....	10,100	6,000
St. Hilaire	522	701	731	554,810	759	4,135	3,515	10.46	1,207	1,041	7,600	18,000	35.02	7.0%	.....	.....
St. Jacques	1,332	1,529	1,600	603,910	377	3,441	4,873	5.19	1,539	2,674	.....	.....	.....	.....	2,500	4,900
St. Jean de Boischatel	571	783	800	876,439	1,096	2,779	2,192	6.21	3,062	972	.....	.....	.....	.....	.....	.....
St. Jerome (Lac St. Jean Co.)	923	1,235	1,407	339,503	241	5,928	6,381	8.75	34,003	23,395	21,390	79,242	71.52	14.3%	29,009	13,984
St. Joseph (Beauce Co.)	1,445	1,625	1,775	568,420	320	6,309	5,249	6.51	2,774*w*	2,698	7,500	48,324	31.45	6.3%	1,400	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,779	768,035	432	11,710	404	6.81	13,081	277	.....	110,200	61.94	12.4%	9,604	.....
St. Joseph de Hyacinthe	540	783	824	239,683	291	3,380	3,098	7.86	1,604	3,100	6,300	7,900	17.23	3.4%	2,450	2,600
St. Joseph de la Riviere Bleue	864	1,111	1,238	102,155	83	1,179	3,022	3.39	2,576	11,145	9,500	.....	7.67	1.5%	15,996	5,303
St. Jovite	862	981	1,008	199,155	198	3,278	8,401	11.59	1,166	5,924	.....	37,100	36.81	7.3%	500	.....
St. Leonard d'Aston	529	610	560	123,505	221	1,179	3,448	8.26	1,509	5,672	.....	.....	.....	.....	1,700	5,300
St. Leonard de Port Maurice	462	453	515	1,038,334	2,016	11,948	5,294	33.48	8,313	3,613	23,421	90,801	221.79	44.3%	7,604	.....
St. Marc des Carrieres	1,492	1,997	1,880	503,866	268	4,536	6,045	5.63	4,963	9,409	26,500	31,300	30.74	6.1%	.....	7,209
Ste. Marie	1,311	1,598	2,125	520,150	245	6,169	3,069	4.35	1,667	394	.....	11,400	5.36	1.1%	.....	.....
St. Michel[1] (Hochelaga Co.)	493	1,528	2,514	832,915	331	50,231	?	?	26,885	?	?	2,431,650[5]	?	?	2,782,490[6]	?
St. Moise	791	911	929	121,820	131	734	1,037	1.91	605	2,197	.....	2,700	2.91	.6%	.....	2,050
St. Pacome	.....	1,235	1,325	197,080	149	1,981	3,689	4.28	182	2,057	.....	.....	.....	.....	5,200	460
St. Pie	960	858	974	387,800	398	4,275	4,181	8.68	3,169	2,140	900	55,900	58.32	11.6%	964	2,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

w Includes water tax arrears.

[1] Under Montreal Metropolitan Commission.

[2] Includes special assessment and monthly fees overdue.

[5] As shown in the report of the Montreal Metropolitan Commission, including loans issued through the Commission and after deducting sinking fund of $277,896.

[6] Advance, etc., from the Montreal Metropolitan Commission.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1937	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	1,973	$468,635	$238	$ 6,479	$ 7,623	$ 7.15	$ 5,150	$ 9,041	$25,200	$ 65,000	$ 45.72	9.1%	$	$2,100
St. Remi	1,135	1,201	1,199	589,500	492	4,931	3,746	7.24	1,812	1,096	.....	9,100	7.59	1.5%	.....	.....
Ste. Rose	1,811	1,661	1,401	1,356,280	968	30,946	13,181	31.50	15,974	4,547	24,997	203,775	163.29	32.6%	.....	1,000
Ste. Scholastique	840	794	796	355,470	447	4,997	5,159	12.76	5,534	3,617	40,500	25,300	82.66	16.5%	1,020	.....
St. Simeon	665	875	960	167,300	174	2,280	1,712	4.16	5,885	6,261	.....	12,800	13.33	2.6%	.....	.....
St. Thecle	667	748	784	142,975	182	2,989	3,369	8.11	2,002	2,016	.....	15,100	19.26	3.8%	.....	13,000
St. Timothee	450	511	487	322,400	662	1,934	7,712	19.81	608	3,029	11,800	.....	24.23	4.8%	.....	.....
St. Tite	1,783	1,969	2,357	587,075	249	10,766	11,531	9.46	10,721	16,098	42,600	130,700	355.85	71.1%	.....	9,550
St. Ulric	.....	973	882	112,140	127	1,225	1,227	2.78	1,463	1,489	.....	.....	.....	.....	2,800	250
Stanstead Plain	798	845	756	384,350	508	5,293	1,959	9.59	4,277	390	.....	50,000	66.14	13.2%	.....	.....
Sutton	923	967	1,100	609,055	554	6,067	6,373	11.31	863	2,722	.....	28,600	26.00	5.2%	.....	.....
Tadoussac	470	644	727	195,175	268	1,975	2,436	6.07	1,707	4,380	.....	1,495	2.06	.4%	3,400	4,200
Temiscaming	.....	1,855	2,175	6,698,504	3,080	30,257	?	?	1,385	?	?	.....	?	?	.....	?
Templeton	428	822	808	145,535	180	2,285	1,941	5.23	1,643	1,876	.....	.....	.....	.....	6,250	3,100
Thurso	538	1,292	1,295	421,989	326	5,220	4,079	7.18	2,440	1,620	.....	24,034	18.56	3.7%	800	8,400
Trois Pistoles	1,454	1,837	1,900	470,000	247	7,780	?	?	9,982	?	?	42,312	?	?	4,975	?
Upton	782	690	800	283,835	355	3,586	1,558	6.43	1,748	167	.....	31,500	39.37	7.8%	.....	500
Val Barrette	499	518	534	105,025	197	1,954	962	5.46	1,256	1,429	753	11,400	22.76	4.5%	300	1,050
Val Brillant	962	1,032	1,051	205,175	195	2,077	5,680	7.38	2,289	5,737	7,500	24,400	30.35	6.1%	4,900	500
Val Jalbert	840	88	65	123,410	1,899	1,754	?	?	149	?	?	24,000	?	?	.....	?
Varennes	802	808	782	328,512	420	3,121	1,383	5.76	1,589	1,396	.....	1,200	1.53	.3%	.....	.....
Vaudreuil	456	466	495	209,600	423	209	4,164	8.83	131	2,233	.....	5,000	10.10	2.0%	.....	.....
Vercheres	835	722	875	348,350	398	1,161	3,352	5.16	265	2,047	.....	29,200	33.37	6.7%	2,907	2,500
Ville Marie	840	1,049	1,109	368,675	332	4,947	6,827	10.62	4,810	7,560	27,500	43,800	64.29	12.8%	.....	.....
Warwick	961	987	1,280	309,970	242	3,333	2,547	4.59	692	610	.....	13,800	10.78	2.1%	.....	.....
Waterville	968	850	956	387,895	406	5,089	3,339	8.81	5,115	2,766	.....	8,000	8.37	1.6%	4,005	1,400
Weedon Centre	806	784	701	156,272	223	2,713	2,485	7.42	2,016	2,266	6,800	30,300	52.92	10.6%	2,050	1,600
Yamachiche	948	831	830	149,125	180	2,766	8,807	13.94	1,739	3,270	17,100	8,700	31.08	6.2%	13,900	1,500

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(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1937

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1937	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
NEW BRUNSWICK																
Devon	1,924	1,977	2,000	$1,144,741	$572	$29,442	$14.72	$24,976	$24,416[4]	$106,000	$146,000	$ 73.00	14.6%	$35,524	$17.76	$ 5,466
Grand Falls	1,327	1,557	1,600	1,534,575	959	21,266	13.29	20,780	11,922[5]	110,000	140,000	87.50	17.5%	40,018	25.01	19,881
Hartland*	879	907	1,000	530,700	531	17,448	17.45	19,601	11,546	6,750	56,750	56.75	11.3%	.....	.....	2,881
Marysville	1,614	1,512	1,532	712,662	465	44,639	29.14	30,197	8,000	.....	68,500	44.71	8.9%	.....	.....	.....
Milltown*	1,976	1,735	1,800	1,025,550	570	58,135	32.30	54,994	23,874	.....	212,000	117.78	23.6%	120,857	67.14	9,860
Port Elgin	600	737	750	213,300	284	9,258	12.34	8,292	4,927[6]	6,000	12,650	16.87	3.4%	3,700	4.93	.....
Rothesay	489	515	700	304,000	434	17,000	24.28	16,000	?	40,000	72,000	102.86	20.6%	22,000	31.43	.....
St. Andrews	1,065	1,207	1,200	1,149,500	958	36,966	30.81	34,755	27,653	80,000	208,000	173.33	34.8%	34,979	29.15	.....
St. George	1,110	1,087	1,000	423,881	424	16,487	16.49	17,528	21,793	20,000	20,000	20.00	4.0%	12,000[8]	12.00	1,500
St. Leonard	862	952	1,100	289,100[9]	263	19,958	18.14	15,773	28,551	31,700	101,900	92.64	18.5%	.....	.....	15,091
Shediac	1,973	1,883	1,886	963,400	511	23,925	12.69	23,504	12,955[7]	26,000	56,000	29.69	5.9%	3,460	1.83	3,270
Sunny Brae	1,171	1,364	1,600	905,181	566	22,254	13.91	20,001	22,872	65,000	131,500	82.18	16.4%	4,325	2.70	.....
NOVA SCOTIA																
Annapolis Royal*	836	739	800	354,460	443	18,821	23.53	17,677	4,783	40,500	111,200	139.00	27.8%	32,860	41.07	7,887
Antigonish	1,746	1,764	1,800	633,109	352	39,083	20.71	38,914	14,846	132,000	190,300	105.72	21.1%	79,735	44.30	10,160
Berwick*	.....	837	1,000	325,495	325	16,275	16.27	16,624	3,830	71,500	110,500	110.50	22.1%	55,639	55.64	.....
Bridgetown*	1,086	1,126	1,036	366,395	354	20,701	19.98	20,112	6,160	1,000	79,500[1]	76.74	15.3%	25,706	24.81	.....
Canso*	1,626	1,575	1,500	291,455	194	22,554	15.04	17,706	35,839	50,000	84,400	56.27	11.2%	30,017	20.01	4,560
Clarke's Harbour*	965	907	975	206,135	211	10,616	10.89	8,306	10,103	.....	15,500	15.90	3.2%	7,091	7.27	7,461
Digby	1,230	1,412	1,412	813,748	576	34,710	24.58	34,568	8,674	87,700	185,175	131.14	26.2%	30,675	21.72	6,689
Hantsport	683	713	800	347,905	435	13,979	17.47	16,871	9,927	40,300	65,000	81.25	16.2%	9,858	12.32	3,725
Joggins	1,732	1,000	1,000	104,150	104	6,000*x*	6.00	8,630	9,462	.....	7,600	7.60	1.5%	201	.20	680
Lockeport	851	973	1,000	344,610	345	15,428	15.43	15,578	10,743	13,000[3]	22,000	22.00	4.4%	10,504	10.50	7,214
Louisburg*	1,152	971	1,100	266,245	242	12,178	11.07	13,121	14,000	.....	14,000	12.73	2.5%	8,402	7.64	6,877
Mahone Bay*	1,177	1,065	1,020	326,530	320	18,840	18.47	18,283	11,661	13,000	82,980	81.35	16.2%	32,610	31.97	12,800
Middleton	875	904	900	376,380	418	19,837	22.04	19,518	14,580	130,500	228,050	253.39	50.6%	118,195	131.33	10,080
Mulgrave*	.....	975	1,200	365,365	304	14,000	11.67	12,434	14,299	27,500	30,800	25.67	5.1%	16,618	13.85	1,250
Oxford*	1,402	1,133	1,133	332,570	294	18,292	16.14	16,734	10,437	36,700	63,700	56.22	11.2%	31,159	27.50	7,423[2]
Port Hawkesbury*	869	1,011	1,000	152,545	153	11,797	11.80	11,173	11,106	17,500	49,500	49.50	9.9%	12,904	12.90	468
Port Hood	805	626	626	109,497	175	6,137	9.80	?	6,584	.....	14,900	23.80	4.8%	6,525	10.42	1,861
Shelburne	1,360	1,474	1,500	479,500	320	22,982	15.32	22,750	9,167	35,500	59,900	39.93	7.9%	38,746	25.83	7,590
Stewiacke	819	803	850	266,000	313	11,039	12.99	10,947	6,578	.....	23,000	27.06	5.4%	13,614	10.47	2,413
Wedgeport	1,424	1,294	1,350	117,465	87	7,247	5.37	5,851	18,338	.....	.....	.....	.....	.....	.....	2,750
Wolfville	1,743	1,818	2,000	722,867	361	45,247	22.62	44,562	18,914	101,750	224,000	112.00	22.4%	77,746	38.87	12,218
PRINCE EDWARD ISLAND																
Alberton	625	590	600	322,440	537	1,477	2.46	1,529	302	.....	700	1.16	.2%	.....	.....	.....
Georgetown*	800	812	870	148,975	171	1,123‡	1.29	1,142	352‡	.....	1,400‡	1.61	.3%	.....	.....	.....
Kensington*	556	612	614	492,945	803	3,200‡	5.21	3,228	707‡	.....	10,750	17.51	3.5%	4,513	7.35	.....
Montague	706	803	?	?	?	?	?	?	?	?	?	?	?	?	?	?
Souris	1,094	1,063	?	?	?	?	?	?	?	?	?	?	?	?	?	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1938.
1 Not including $5,500 overdue and unclaimed debentures.
2 Not including loan of $5,422, Springhill Approach.
3 N.S. Power Commission operates electric light system and provides sinking fund and interest for bonds.
‡ Not including schools.
x Approximate.
4 After deducting reserve of $24,687.
5 After deducting reserve of $7,600.
6 After deducting reserve of $900.
7 After deducting reserve of $10,951.
8 Includes part of amount received from sale of light plant.
9 Assessment for school purposes, $489,000.

To the subscribers to -

Financial Statistics - Canadian Governments

C O R R E C T I O N

In the memorandum regarding tax collections sent you with the 1958 issue, Sudbury collections should read $771,272 instead of $693,459.

Please make this change in your copy.

CITIZENS' RESEARCH INSTITUTE OF CANADA

July 4th, 1958.

MEMORANDUM

1938 Issue

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—Dec. 31st, 1937

TOTAL TAX COLLECTIONS (MUNICIPALITIES, POPULATION 10,000 OR OVER) 1937

(Current and Arrears)

The following figures are tax collections for the year 1937 as reported by the municipalities. Owing to the fact that it is difficult to secure uniformity in the manner in which collections are made up, they have not been included in the regular statistical schedule for the larger municipalities. For example, in some municipalities interest and penalties are included in collections, while in others they are considered as a separate item. It is hoped that in another year the results will be sufficiently uniform to warrant their inclusion on the regular pages.

"RED BOOK", PAGE 2		"RED BOOK", PAGE 5		"RED BOOK", PAGE 5 (Cont.)	
New Westminster, B.C.	$?	Belleville, Ont.	$ 619,090	Owen Sound, Ont.	$ 427,573
North Vancouver, B.C.	233,960	Brantford, Ont.	1,293,226	Peterborough, Ont.	927,061
Vancouver, B.C.	10,906,945	Chatham, Ont.	550,318	Port Arthur, Ont.	1,083,861
Victoria, B.C.	1,714,130	Cornwall, Ont.	285,557	St. Catharines, Ont.	1,178,239
Burnaby District, B.C.	560,546	Fort William, Ont.	1,236,327	St. Thomas, Ont.	651,818
Calgary, Alta.	3,404,515	Galt, Ont.	515,575	Sarnia, Ont.	745,272
Edmonton, Alta.	3,889,174	Guelph, Ont.	813,333	Sault Ste. Marie, Ont.	820,635
Lethbridge, Alta.	530,280	Hamilton, Ont.	7,044,989	Stratford, Ont.	720,545
Medicine Hat, Alta.	284,190	Kingston, Ont.	975,437	Sudbury, Ont.	693,459
Moose Jaw, Sask.	844,065	Kitchener, Ont.	1,360,425	Timmins, Ont.	581,733
Regina, Sask.	2,058,303	London, Ont.	3,529,578	Toronto, Ont.	36,331,653
Saskatoon, Sask.	1,625,667	Niagara Falls, Ont.	863,184	Welland, Ont.	473,747
Brandon, Man.	477,527	North Bay, Ont.	641,744	Windsor, Ont. (1936)	4,554,795
St. Boniface, Man.	587,197	Oshawa, Ont.	989,790	Woodstock, Ont.	330,702
Winnipeg, Man.	9,477,518	Ottawa, Ont.	6,683,179	York Twp., Ont.	2,848,446
				Twp. of E. York, Ont.	1,149,676
				Scarborough Twp., Ont.	644,596
				Etobicoke Twp., Ont.	634,202

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

MEMORANDUM

1938 Issue

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—Dec. 31st, 1937

TOTAL TAX COLLECTIONS (MUNICIPALITIES, POPULATION 10,000 OR OVER) 1937

(Current and Arrears)

The following figures are tax collections for the year 1937 as reported by the municipalities. Owing to the fact that it is difficult to secure uniformity in the manner in which collections are made up, they have not been included in the regular statistical schedule for the larger municipalities. For example, in some municipalities interest and penalties are included in collections while in others they are considered as a separate item. It is hoped that in another year the results will be sufficiently uniform to warrant their inclusion on the regular pages.

RED BOOK, PAGE 8

	Municipal	School
Chicoutimi, Que.	$ 184,124	$ 66,396
Granby, Que.	112,344	60,076
Hull, Que. (April 30, 1938)	500,607	217,417
Joliette, Que.	63,467	58,492
Lachine, Que.	650,653	*m*
Levis, Que. (April 30, 1936)	?	19,459
Montreal, Que. (April 30, 1937)	?	*m*
Outremont, Que.	1,132,688	*m*
Quebec, Que. (April 30, 1937)	4,695,505	*m*
St. Hyacinthe, Que.	183,164[1]	.....
St. Johns, Que. (Dec. 31, 1936)	?	55,293
Shawinigan F., Que. (June 30-37)	?	237,767
Sherbrooke, Que.	?	*m*
Sorel, Que.	99,859	70,665
Thetford M., Que. (Nov. 30-37)	138,447	67,427

RED BOOK, PAGE 8 (Cont.)

	Municipal	School
Three Rivers, Que.	$1,755,601	*m*
Valleyfield, Que.	167,527	?
Verdun, Que.	1,579,883	*m*
Westmount, Que.	1,628,477	*m*
Moncton, N.B.	834,421	*m*
Saint John, N.B.	1,748,639	*m*
Glace Bay, N.S.	394,031	*m*
Halifax, N.S.	2,130,066	*m*
Sydney, N.S.	673,305	*m*
Charlottetown, P.E.I. (Jan. 15-37)	186,151	*m*

m Included in municipal.

[1] Figures do not include water taxes, but include school taxes for four wards only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

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CITIZENS' RESEARCH INSTITUTE OF CANADA

137 Wellington St. West, Toronto.

Financial Statistics - Canadian Governments, Service

Figures of tax levy and tax collections for part of the year 1938 compared with a corresponding period in 1937 are herewith shown for a considerable number of the larger urban or suburban municipalities in Canada. This is an annual tabulation of the Institute, made with a view to keeping closely in touch with that most important and reliable indicator of the trend of financial affairs in a municipality, namely the readiness with which tax demands are met.

In studying these figures the following facts should be kept in mind:

(a) Figures so far as possible are gross, that is, before deduction of discounts, allowances or reserves. Not all of the figures may be on exactly the same basis as the final figures published in the "Red Book."

(b) Percentages between municipalites are not strictly comparable, since dates of tax collection differ widely and the portion of the year covered also differs in some instances.

(c) Percentages of collection of the same municipality are not always comparable for the same reason.

Keeping these facts in mind, however, the figures in general show:

(1) That the trend of increased collection of current levy shown first in 1934, after four years of decreased collections, has continued through 1935, 1936, 1937 and to date through 1938. In 1938, 91 of the 123 municipalities listed had collected an increased percentage of current levy at the reported date, compared with 1937.

(2) That the collection of arrears of taxes continues to hold up very well, but that many of the reports indicate that the greater proportion of the collectible arrears accumulated during the severe depression years has been collected and that in the near future total collection of taxes, both current and arrears, is not so likely in most municipalities to exceed the current levy. In other words, municipalities which have not as yet set up a sufficient reserve to cover such uncollected taxes should do so. While 56 of the 121 municipalities reporting this item had better collection of arrears at the reported date in 1938 compared with 1937, yet 45 of these showing such improvement in the percentage of current levy collected showed a decrease in percentage of arrears collected.

(3) That 70 of the municipalities reporting have been able to reduce, in most cases slightly, the amount of tax levy in 1938 compared with 1937.

(4) The trend toward collection through a greater number of installments continues.

The Institute wishes to acknowledge with thanks the prompt and kind co-operation of municipal officials in supplying these data. Only the knowledge that such information is important and is of interest, not only to holders of municipal securities, but also to municipal officials, administrators, and taxpayers, justifies, the Institute feels, the asking of such information from officials already almost overwhelmed with questionnaires of various kinds.

Citizens' Research Institute of Canada.

October 6th, 1938.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Amherst, N.S.	1938	$ 176,939	$ 123,667	Aug.31	69.9%	$ 84,006	$ 22,729	Aug.31	27.1%	July 16.
	1937	176,566	123,882	Aug.31	70.2	86,230	27,887	Aug.31	32.3	July 17.
Amherstburg, Ont.	1938	100,834	52,230	Aug.31	51.8	64,848	15,407	Aug.31	23.8	Apr.,June,Aug.,Oct.,Dec.10
	1937	102,196	52,740	Aug.31	51.6	54,915	12,986	Aug.31	23.6	Apr.,June,Aug.,Oct.,Dec.10
Arnprior, Ont.	1938	105,853	44,586	Aug.31	42.1	61,282	25,446	Aug.31	41.5	Aug. 31, Dec. 31
	1937	110,476	42,055	do.	38.1	73,374	15,310	Aug.31	20.9	Aug. 31, Dec. 31
Aurora, Ont.	1938	71,316	41,437	Aug.31	58.1	29,600	7,051	Aug.31	23.8	June, Aug. and Oct. 4
	1937	71,135	36,413	Aug.31	51.2	26,953	6,614	Aug.31	24.6	June 3, Aug. 3, Oct. 4.
Bathurst, N. B.	1938	82,000	61,986	Aug.31	75.6	35,195	8,107	Aug.31	23.0	May 15 to Sept. 1
	1937	82,494				37,260				
Belleville, Ont.	1938	561,792	276,469	Aug.31	49.2	228,725	73,796	Aug.31	32.3	Aug. 4, Nov. 4
	1937	594,729	286,519	Aug.31	48.2	253,342	88,091	Aug.31	34.8	Aug. 4, Nov. 4
Biggar, Sask.	1938	41,519	17,002	Aug.31	40.9	18,421	7,297	Aug.31	39.6	July
	1937	48,211	17,207	Aug.31	35.7	11,314	3,976	Aug.31	35.1	July
Bracebridge, Ont.	1938	62,290	39,895	Sep.13	64.0	30,228	9,226	Sep.13	30.5	June 15,Aug.1,Sep.15,Nov.15
	1937	63,380	37,744	Sep.13	59.6	38,124	14,886	Sep.13	39.0	June 15,Aug.1,Sep.15,Nov.15
Brampton, Ont.	1938	189,598	101,293	July30	53.4	56,057	12,844	July30	22.9	June 18, Nov. 19
	1937	189,965	99,061	July30	52.1	58,673	15,908	July30	27.1	June 19, Nov. 20
Brandon, Man.	1938	498,864	194,689	Aug.31	39.0	469,570	85,057	Aug.31	18.1	Tax notices mailed June 29.
	1937	484,150	194,914	Aug.31	40.3	651,238	97,347	Aug.31	14.9	Tax notices mailed June 17.
Burlington, Ont.	1938	140,500	81,545	Aug.31	58.0	53,243	20,900	Aug.31	39.3	Apr.,June,Aug.,Oct.,Dec.1
	1937	138,178	79,700	Aug.31	57.7	64,996	27,104	Aug.31	41.7	Apr.,June,Aug.,Oct.,Dec.1

\# Before deduction of reserve. For reserve in any individual case refer to your "Red Book".

In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Burnaby Dist., B.C.	1938	$ 589,758	$ 351,816	Aug.31	59.7%	$ 307,716	$ 98,289	Aug.31	31.9%	July 4.
	1937	600,406	333,724	Aug.31	55.6	383,221	116,304	Aug.31	30.3	July 2.
Calgary, Alta.	1938	3,231,646	2,300,398	Aug.31	71.2	1,294,010[1]	487,577	Aug.31	37.7	June 24th.
	1937	3,449,776	2,379,793	Aug.31	69.0	1,390,653[1]	475,561	Aug.31	34.2	June 25th.
Campbellton, N. B.	1938	170,094	100,145	Aug.31	58.9	215,483	31,499	Aug.31	14.6	July 20
	1937	171,708	100,795	Aug.31	58.7	235,227	36,459	Aug.31	15.5	July 16
Camrose, Alta.	1938	74,958	26,810	Aug.31	35.8	132,911	11,690	Aug.31	8.8	?
	1937	76,547	25,396	Aug.31	33.2	121,141	12,069	Aug.31	10.0	?
Chatham, Ont.	1938	510,757	290,436	Sep.15	56.9	158,776	70,278	Aug.30	44.3	June 30, Nov. 30
	1937	509,101	280,610	Sep.15	55.1	207,165	95,663	Aug.30	46.2	June 30, Nov. 30
Cobourg, Ont.	1938	150,182	98,696	Aug.31	65.7	71,441	11,803	Aug.31	16.5	May, July, Sept., Nov.
	1937	159,301	119,855	Aug.31	75.2	85,715	24,937	Aug.31	29.1	May, July, Sept., Nov.
Cochrane, Ont.	1938	89,573	50,800	Aug.31	56.7	50,994	8,841	Aug.31	17.3	20th each mth.Apr.-Oct.Incl.
	1937	92,192	54,675	Aug.31	59.3	48,312	14,219	Aug.31	29.4	17th each mth.Apr.-Oct.Incl.
Dauphin, Man.	1938	127,823	66,217	Aug.31	51.8	48,725	15,750	Aug.31	32.3	Apr.1,July 2, Oct.1, Dec.1.
	1937	134,874	68,242	Aug.31	50.6	37,339	8,979	Aug.31	24.0	Apr.1,July 2, Oct.1, Dec.1.
Dundas, Ont.	1938	171,809	89,275	July31	52.0	119,782	13,705	Aug.31	11.4	June 1, Nov. 1
	1937	174,472	112,372	July31	64.4	161,310	26,740	Sep.1	16.6	May 15, Nov. 1
Dunnville, Ont.	1938	94,951	61,129	July31	64.4	21,220	5,161	July31	24.3	July 15, Oct. 15
	1937	97,615	59,000	July 31	60.4	19,373	4,537	July31	23.4	July 5, Nov. 5
East York Twp., Ont.	1938	1,088,305	592,868	Aug.31	54.5	798,455[2]	270,507	Aug.31	33.9	June 15, Aug. 10, Oct. 5
	1937	1,083,424	565,245	Aug.31	52.2	1,172,444[2]	281,895	Aug.31	24.0	May 27, July 27, Sept. 27

#Before deduction of reserve. For reserve in any individual case refer to your "Red Book".

In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes. 1. Amount collectible. 2. In addition tax sale lands 1938 $438,944 - 1937 $112,035. For Brantford, Ont. see Page 12.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Edmonton, Alta.	1938	$3,674,077	$2,132,479	Aug.31	58.0%	$2,006,319	$606,284	Aug.31	30.2%	May 16,July 15,Sept.15,Nov.15
	1937	3,694,192	2,074,125	Aug.31	56.1	2,076,960	602,416	Aug.31	29.0	May 22,July 15,Sept.15,Nov.15
Edmundston, N.B. (1)	1938	83,999	34,256	Aug.31	40.8	117,777(2)	29,020	Aug.31	24.6	From June 10.
	1937	75,335	34,695	Aug.31	46.1	95,980	31,403	Aug.31	32.7	From June 10.
Estevan, Sask.	1938	95,632	20,317	Aug.31	21.2	223,448	20,213	Aug.31	9.0	No fixed dates.
	1937	100,762	20,170	Aug.31	20.0	199,757	25,387	Aug.31	12.7	No fixed dates.
Forest Hill, Ont.	1938	695,626	329,390	Aug.31	47.4	172,037	85,812	Aug.31	49.9	May 16, Sept. 16.
	1937	695,640	327,170	Aug.31	47.0	172,590	83,304	Aug.31	48.3	May 15, Sept. 15.
Fort Francis, Ont.	1938	191,416	110,455	Aug.31	57.7%	110,654	24,410	Aug.31	22.1	July 12, Nov. 1
	1937	185,693	105,972	Aug.31	57.1	121,802	34,339	Aug.31	28.2	July 12, Nov. 1
Fort William, Ont.	1938	1,256,159	909,137	Sept.1	72.4	349,095	42,262	Sept.1	12.1	June, Aug., Oct. 20
	1937	1,250,101	968,678	Sept.1	77.5	395,283	44,901	Sept.1	11.4	June, Aug., Oct. 20
Fredericton, N. B.	1938	322,300	221,428	Aug.31	68.7	156,337	52,454	Aug.31	33.6	July 26
	1937	299,363	212,168	Aug.31	70.9	173,799	61,997	Aug.31	35.7	July 22
Galt, Ont.	1938	493,443	328,482	Aug.31	66.6	136,627	37,667	Aug.31	27.6	June 1, Aug. 15, Nov. 1
	1937	508,362	333,567	Aug.31	65.6	143,841	45,209	Aug.31	31.4	June 1, Aug. 15, Nov. 1
Glace Bay, N. S.	1938	387,335	173,605	Aug.31	44.8	294,228	76,883	Aug.31	26.1	June 29, July 30
	1937	381,124	163,649	Aug.31	42.9	328,899	73,148	Aug.31	22.2	June 30.
Guelph, Ont.	1938	799,825	583,756	Sep.16	72.9	475,856	160,116	Sep.16	33.6	May 4, July 6, Sept. 7
	1937	816,157	568,730	Sep.16	69.7	555,014	149,798	Sep.16	27.0	May 5, July 7, Sept. 8.

\# Before deduction of reserve. For reserve in any individual case refer to your "Red Book"

In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

(1) School Taxes not included. (2) Includes school arrears which in 1936 amounted to $69,861. For Fort Erie, Ont. see Page 12.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Hamilton, Ont.	1938	$6,569,209	$4,596,930	Aug.31	70.0%	$2,102,515	$802,113	Aug.31	38.1%	Apr. June, Aug. Oct.1-15.
	1937	6,795,378	4,606,666	Aug.31	67.9	2,488,555	938,987	Aug.31	37.7	Apr.,June,Aug., Oct.1-16.
Hanover, Ont.	1938	88,418	55,580	Aug.31	62.9	30,017	12,510	Aug.31	41.7	May, Aug., Nov. 5
	1937	85,098	51,990	Aug.31	61.1	26,934	8,318	Aug.31	30.8	May, Aug., Nov. 5
Hawkesbury, Ont.	1938	126,390	94,279	Aug.31	74.5	47,409	13,075	Aug.31	27.6	June 27, Aug. 27, Oct. 27
	1937	126,775	92,833	Aug.31	73.2	51,030	16,977	Aug.31	33.3	June 20, Aug. 20, Oct. 20.
Huntsville, Ont.	1938	66,147	56,248	Sept.1	85.0	16,960	6,417	Sept.1	37.8	June 25, Aug. 25
	1937	65,688	52,800	Sept.1	80.4	19,710	8,114	Sept.1	41.2	June 30, Aug. 31
Inverness, N. S.	1938	31,738	17,909	Sep.15	56.4	35,633(1)	12,839	Sep.15	36.0	May 15, Oct. 1
	1937	32,062	16,915	Sep.15	52.8	44,772(1)	8,495	Sep.15	19.0	May 15, Aug.1
Kamsack, Sask.	1938	44,804	15,251	Aug.31	34.0	27,465	4,139	Aug.31	15.1	May to December
	1937	43,443	16,634	Aug.31	38.3	26,058	5,786	Aug.31	22.2	May to December
Kapuskasing, Ont.	1938	195,057	98,421	Sept.17	50.5%	10,418	?			Sept. 1, Nov. 1
	1937	181,719	91,524	Sept.17	50.4	19,853	?			
Kentville, N. S.	1938	70,500	46,283	Aug.31	65.6	22,759	?	Aug.31	(:)	?
	1937	68,945	42,429	Aug.31	61.5	20,481	9,291	Aug.31	45.4	May 1.
Kingston, Ont.	1938	900,865	607,348	Aug.31	67.4	212,737	73,706	Aug.31	34.6	June 7, July 21, Oct. 21
	1937	944,572	617,174	Aug.31	65.3	222,662	70,560	Aug.31	31.7	May 21, July 21, Oct. 21
Kitchener, Ont.	1938	1,305,653	1,118,067	Sep.24	85.6	347,449	99,676	Sep.24	28.7	May 6-20, Sept. 10-24.
	1937	1,284,349	1,100,434	Sep.24	85.7	375,212	136,359	Sep.24	36.3	May 7-21, Sept. 9-23.

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(:) "Slightly behind last year." (1) After deduction of reserve.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan. 1	Paid	As at	Paid %	
Lachine, Que.	1938	$ 592,872	$ 372,378	Aug.31	62.8%	$ 358,669	$ 79,832	Aug.31	22.3%	Jan.1,Apr.1,July 1,Oct.1
	1937	665,202	368,181	Aug.31	55.3	350,187	111,979	Aug.31	32.0	Jan.1,Apr.1,July 1,Oct.1
Leamington, Ont.	1938	159,043	107,624	Aug.31	67.7	74,716	24,837	Aug.31	33.2	June 1, Sept. 1, Dec. 1
	1937	142,368	78,870	Aug.31	55.4	86,544	29,570	Aug.31	34.2	June 1, Sept. 1, Dec. 1
Leaside, Ont.	1938	233,505	155,470	Aug.31	66.6	110,302	34,031	Aug.31	30.9	15th each mth. June-Nov. Incl.
	1937	199,341	130,500	Aug.30	65.5	218,367	31,590	Aug.30	14.5	15th each mth. June-Nov. Incl.
Lethbridge, Alta.	1938	543,589	362,350	Aug.31	66.7	382,041	72,160	Aug.31	18.9	Aug. 31
	1937	545,170	342,981	Aug.31	62.9	430,639	63,445	Aug.31	14.7	Aug.31
Listowel, Ont.	1938	76,749	30,313	Sep.15	39.5	18,038	7,740	Sep.15	42.9	June 21, Sept. 20, Dec. 14
	1937	66,934	27,927	Sep.15	41.7	22,382	6,144	Sep.15	27.5	June 17, Sept. 17, Dec.14
Liverpool, N. S.	1938	55,346	28,002	Aug.31	50.6	15,549	1,557	Aug.31	10.0	June 15
	1937	50,568	25,630	Aug.31	50.7	14,008	1,294	Aug.31	9.2	June 15
London, Ont.	1938	3,541,121	2,570,525	Aug.31	72.6	1,005,482	107,328	Aug.31	10.7	June 18, Aug. 18, Oct. 18.
	1937	3,440,791	2,461,513	Aug.31	71.5	1,184,513	112,421	Aug.31	9.5	June 18, Aug. 18, Oct. 18.
Long Branch, Ont.	1938	123,336	49,852	Aug.31	40.4	104,051	31,399	July31	30.2	20th each mo.,June-Nov.Incl.
	1937	117,160	46,126	Aug.31	39.4	138,099	33,748	July31	24.4	15th each Mo.,June-Nov. Incl.
Lunenburg, N.S.	1938	75,879	56,920	Aug.31	75.0	11,161	3,287	Aug.31	29.4	July 1
	1937	70,755	57,454	Aug.31	81.2	14,288	2,822	Aug.31	19.7	July 1
Melville, Sask.	1938	97,294	27,907	Aug.31	28.7	131,344	17,044	Aug 31	13.0	Jan. 1, to Aug. 31
	1937	99,547	22,573	Aug.31	22.7	141,378	17,505	Aug.31	12.4	Jan. 1, to Aug. 31
Merritton, Ont.	1938	92,786	84,251	Sept.1	90.8	15,845	5,654	?	40.8	May 17, Aug. 19
	1937	97,423	87,647	Sept.1	90.0	16,633	7,291	Aug.16	43.1	May 17, Aug. 16

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Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan. 1	Paid	As at	Paid %	
Mimico, Ont.	1938	$ 277,012	$ 147,314	Aug.31	53.2%	$ 177,261	60,164	Aug.31	33.9%	May 15, July 15, Sept. 15
	1937	275,081	139,201	Aug.31	50.6	188,569	69,142	Aug.31	36.7	May 15, July 15, Sept. 15
Moncton, N. B.	1938	814,939	532,758	Aug.31	65.4	349,057	119,391	Aug.31	34.2	June 25
	1937	824,966	528,653	Aug.31	64.1	365,573	144,343	Aug.31	39.5	June 25
Montreal, P. Q.	1938	35,000,726	26,406,484	Apr.30	75.4	19,482,720	7,100,959	Apr.30	36.4	Sept. 1, Oct. 1
	1937	36,343,793	26,250,948	Apr.30	72.2	18,815,834	7,766,716	Apr.30	41.3	Sept. 1, Oct. 1
Moose Jaw, Sask.	1938	775,399(1)	513,832	Aug.31	66.3	1,227,795	154,034	Aug.31	12.5	July 1, Oct. 1
	1937	889,168	375,591	Aug.31	42.2	1,221,991	217,499	Aug.31	17.9	July 1, Oct. 1
Nanaimo, B. C.	1938	151,519	125,106	July31	82.6	26,402	10,068	July31	38.1	July 5, Dec. 5
	1937	150,040	125,491	July31	83.6	29,331	11,377	July31	38.8	July 3, Dec. 1
Newcastle, N. B.	1938	77,000	43,000	Aug.31	55.8	101,990	16,622	Aug.31	16.3	June 11, July 11, Aug. 11
	1937	75,268	42,500	Aug.31	56.5	81,873	13,515	Aug.31	16.5	June 11, July 11, Aug. 11
Niagara Falls, Ont.	1938	762,024	547,196	Aug.31	71.8	346,973	123,168	Aug.31	35.5	Apr.,May,June,July,Aug.,Sept.
	1937	775,182	554,589	Aug.31	71.5	370,809	170,912	Aug.31	46.1	Apr.,May,June,July,Aug.,Sept.
New Toronto, Ont.	1938	348,977	271,150	Aug.31	77.7	94,218	43,578	Aug.31	46.3	May, July, Sept. 20
	1937	368,315	281,035	Aug.31	76.3	276,125	57,683	Aug.31	20.9	May, July, Sept. 15
North York Twp. Ont.	1938	692,900	363,758	Aug.31	52.5	495,361	115,025	Aug.31	23.2	June 15, July15,Sep.1,Oct.14.
	1937	670,000	329,597	Aug.31	49.2	614,179	142,662	Aug.31	23.2	June 15, July15,Sep.1,Oct.14
Oakville, Ont.	1938	154,616	65,606	Aug.31	42.4	66,049	15,539	Aug.31	23.5	July 15,Sept.15,Nov.15
	1937	163,907	66,546	Aug.31	40.6	68,074	19,197	Aug.31	28.2	July 15,Sept.16,Nov.17
Orillia, Ont.	1938	282,114	180,858	Aug.31	64.1	120,352	41,113	Aug.31	34.1	June 15, Aug.5, Sept. 15
	1937	280,830	174,715	Aug.31	62.2	110,952	36,990	Aug.31	33.3	June 15, Aug. 5, Sept. 15

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(1) Decrease in levy due to Local Government Board relieving City from levy for debenture principal and interest now in default.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service) 7.

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Oshawa, Ont.	1938	$ 931,147	$ 678,067	Sep.10	72.8%	$ 385,727	$ 96,901	Sep.10	25.1%	(Apr.15, June 1, July 2,
	1937	936,979	681,002	Sep.10	72.7	416,153	158,029	Sep. 7	37.9	(Sept. 1, Oct. 1
Outremont, Que.	1938	1,000,170	685,234	Sep.1	68.5	406,907	152,247	Sep.1	37.4	Jan. 1
	1937	1,002,680	689,549	Sep.1	68.8	396,682	155,393	Sep.1	39.2	Jan.1
Owen Sound, Ont.	1938	400,849	323,074	Aug.31	80.6	126,397	48,494	Aug.31	38.4	Jan.6, Apr. 6, July 6.
	1937	428,855	327,195	Aug.31	76.3	96,299	47,938	Aug.31	56.0	Jan. 6, Apr. 6, July 6.
Paris, Ont.	1938	122,686	83,502	Aug.31	68.1	22,665	12,255	Aug.31	54.1	July 4, Oct. 3
	1937	122,815	82,869	Aug.31	67.5	26,405	10,702	Aug.31	40.5	July 5, Oct. 5
Parry Sound, Ont.	1938	81,457	54,223	Aug.31	66.6	20,301	6,087	Aug.31	30.0	July 20, Nov. 20
	1937	79,242	51,427	Aug.31	64.9	25,387	8,968	Aug.31	35.3	July 20, Nov. 20.
Pembroke, Ont.	1938	251,565	134,047	Aug.31	53.3	144,589	32,074	Aug.31	22.2	June 1, Aug.1, Oct.1, Dec.1
	1937	253,595	130,216	Aug.31	51.3	159,058	41,584	Aug.31	26.1	June 1, Aug.1, Oct.1, Dec.1
Peterborough, Ont.	1938	873,786	531,672	Sep.14	60.8	229,680	73,801	Aug.31	32.1	July, Sept. Nov.
	1937	895,464	517,417	Sep.14	57.8	244,656	95,820	Aug.31	39.2	July, Sept. Nov.
Petrolia, Ont.	1938	63,752	34,441	Sep.1	54.0	40,386	19,939	Sept.1	49.4	Mar.14,June, Aug., Nov.14
	1937	63,822	28,259	Sep.1	44.3	48,525	19,454	Sept.1	40.1	Aug. 14, Dec. 14
Pictou, N. S.	1938	52,014	38,555	Sep.14	74.1	17,058	5,402	Sep.14	31.7	July 5
	1937	53,624	39,192	Sep.14	73.1	17,778	7,284	Sep.14	41.0	July 4
Portage la Prairie, Man.	1938	180,366	83,707	Aug.31	46.4	113,309	15,268	Aug.31	13.5	Apr. 1
	1937	180,539	79,040	Aug.31	43.8	151,519	17,960	Aug.31	11.9	Apr. 1
Port Alberni, B. C.	1938	62,599	50,927	Aug.31	81.4	12,719	5,291	Aug.31	41.6	July 1, Oct. 1
	1937	49,337	36,249	Aug.31	73.5	15,625	4,987	Aug.31	31.9	July 1, Oct. 1

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Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Port Arthur, Ont.	1938	$ 992,850	$ 695,260	Aug.31	70.0%	$ 369,944	$109,618	Aug.31	29.6%	June 13,Aug.13, Oct.13.
	1937	1,025,522	661,720	Aug.31	64.5	394,615	111,915	Aug.31	28.4	June 4, Aug. 4, Oct. 4
Port Colborne, Ont.	1938	268,632	165,401	Sep.10	61.6	51,799	18,543	Aug.31	35.8	June 1, Sept. 1, Nov. 1
	1937	276,886	163,784	Sep.2	59.2	83,978	33,473	Aug.31	39.9	June 1, Sept. 1, Nov. 1
Prince Albert, Sask.	1938	376,726	133,648	Aug.31	35.5	296,151	42,809	Aug.31	14.5	Continuous Collection
	1937	375,271	135,002	Aug.31	36.0	339,700	39,387	Aug.31	11.6	Continuous Collection
Prince George, B. C.	1938	43,447	27,884	June30	64.2	22,188	5,171	June30	23.3	June 30
	1937	44,938	28,128	June 30	62.6	22,236	5,203	June30	23.4	June 30
Regina, Sask.	1938	2,287,841	1,216,815	Aug.31	53.2	1,460,287	537,969	Aug.31	36.8	July 1,Dec.31)sliding scale
	1937	2,354,944	1,162,042	Aug.31	49.3	1,389,861	410,557	Aug.31	29.5	July 1,Dec.31) discounts.
Red Deer, Alta.	1938	69,790	44,242	Sept.1	63.4	35,154	2,882	Sept.1	8.2	March 11
	1937	64,214	45,601	Sept.1	71.0	32,089	6,757	Sept.1	21.0	March 11
Renfrew, Ont.	1938	165,023	96,831	Aug.31	58.7	132,945	23,571	Aug.31	17.7	May, Aug. Nov.15
	1937	170,520	98,511	Aug.31	57.8	130,707	25,119	Aug.31	19.2	May, Aug., Nov. 15
Rockland, Ont.	1938	29,000	17,000	Sept.1	58.6	11,515	4,050	Sept.1	35.2	June to Dec. 31
	1937	28,449	15,200	Sept.1	53.4	19,177	5,200	Sept.1	27.1	June to Dec. 31
Sackville, N. B.	1938	72,177	54,526	Aug.31	75.5	26,824	5,433	Aug.31	20.3	Aug.5
	1937	63,617	53,921	Aug.31	84.7	32,491	12,429	Aug.31	38.3	Aug.10
Sarnia, Ont.	1938	699,730	432,407	Aug.31	61.8	399,352	105,251	Aug.31	26.4	June 1-20, Nov. 1-20.
	1937	698,547	406,574	Aug.31	58.2	450,060	119,758	Aug.31	26.6	June 1-20, Nov. 1-20.
Saskatoon, Sask.	1938	1,711,651	787,446	Aug.31	46.0	1,414,950	309,425	Aug.31	21.9	July 15, July 31.
	1937	1,739,120	772,006	Aug.31	44.4	1,533,011	355,992	Aug.31	23.2	July 15, July 31.

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Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan. 1	Paid	As at	Paid %	
Sault Ste. Marie, Ont.	1938	$ 775,199	$ 540,594	Aug.31	69.7%	$ 326,862	$142,974	Aug.31	43.7%	June 1, Sept. 1
	1937	753,470	528,945	Aug.31	70.2	380,094	176,206	Aug.31	46.4	June 1, Sept. 1
Scarborough Twp., Ont.	1938	603,000	268,330	Sep.10	44.5	427,860	163,970	Sep.10	38.3	(July, Aug., Sept., Oct.,
	1937	604,599	259,458	Sep.10	42.9	467,062[1]	176,661	Sep.10	37.8	(Nov., Dec.
Sherbrooke, Que.	1938	605,000	377,000	Aug.31	62.3	220,821	76,400	Aug.31	34.6	Jan.1,Apr.1,July 1,Oct.1
	1937	598,896	357,900	Aug.31	59.8	246,934	84,800	Aug.31	34.3	Jan.1,Apr.1,July 1,Oct.1
Simcoe, Ont.	1938	165,986	86,856	Aug.30	52.3	14,279	2,582	Aug.30	18.1	July 2, Nov. 15
	1937	174,659	91,032	Aug.30	52.1	12,767	2,721	Aug.30	21.3	July 2, Nov. 15
Smith's Falls, Ont.	1938	245,110	112,587	Aug.31	45.9	78,288	25,820	Aug.31	33.0	Apr.6,June6, Sept.6, Nov.7
	1937	254,685	112,444	Aug.31	44.1	87,807	27,385	Aug.31	31.2	Apr.6,June7, Sept.7, Nov.6
Springhill, N. S.	1938	81,393	54,535	Aug.31	67.0	44,721	11,732	Aug.31	26.2	May 15
	1937	91,989	49,540	Aug.31	53.9	47,213	21,942	Aug.31	46.5	May 13
Stamford Twp., Ont.	1938	308,047	228,388	Aug.31	74.1	154,905	31,429	Aug.31	20.3	Aug.31, Nov. 30
	1937	309,967	203,683	Aug.31	65.7	164,952	37,685	Aug.31	22.8	Aug.31, Nov. 30
Stratford, Ont.	1938	673,300	407,139	Aug.31	60.5	308,299	94,188	Aug.31	30.6	July 5, Nov. 5
	1937	697,798	405,998	Aug.31	58.2	346,283	116,023	Aug.31	33.5	July 5, Nov. 5
Strathroy, Ont.	1938	81,296	41,471	Aug.31	51.0	16,803	8,567	Aug.31	51.0	June 30, Nov. 30
	1937	72,659	40,434	Aug.31	55.7	12,734	4,386	Aug.31	34.4	June 30, Nov. 30
Sudbury, Ont.	1938	900,262	612,129	Aug.31	68.0	307,984	144,330	Aug.31	46.9	50% May 25,10% each for 5 mos.
	1937	830,971	570,286	Aug.31	68.6	433,673	171,069	Aug.31	39.4	50% May 25,10% each for 5 mos.
Swansea, Ont.	1938	235,742	133,333	Aug.31	56.6	128,893	48,088	Aug.31	37.3	June, Aug. Oct. 1
	1937	232,686	131,984	Aug.31	56.7	127,358	50,748	Aug.31	39.8	Aug. 1, Oct. 1

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Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan. 1	Paid	As at	Paid %	
Swift Current, Sask.	1938	$ 143,082	$ 67,680	Aug.31	47.3%	$ 706,483	$ 14,091	Aug.31	2.0%	Aug. 31
	1937	146,365	78,586	Aug.31	53.7	?	21,660	Aug.31	?	Aug. 31
Sydney Mines, N. S.	1938	123,687	43,266	Aug.31	35.0	216,295	35,449	Aug.31	16.4	June 30
	1937	120,283	36,852	Aug. 31	30.6	261,122	36,038	Aug.31	13.8	June 30
St. Boniface, Man.	1938	534,710	319,201	Aug.31	59.7	294,219	106,208	Aug.31	36.1	Apr. 30
	1937	573,739	315,153	Aug.31	54.9	336,655	112,728	Aug.31	33.5	Apr.30
St. Catharines, Ont.	1938	1,164,425	793,120	Sep.7	68.1	468,163	215,482	Sept.7	46.0	June 7, Aug. 4, Oct. 5.
	1937	1,127,926	725,515	Sep.7	64.3	498,395	164,523	Sept.7	33.0	June 3, Aug. 5, Oct. 7
St. Hyacinthe, Que.	1938	200,159	156,403	Aug.31	78.1	50,473	13,507	Aug.31	26.8	Apr.
	1937	191,130	149,502	Aug.31	78.2	49,752	18,548	Aug.31	37.3	March
St. Thomas, Ont.	1938	590,233	474,067	Aug.31	80.3	330,242	76,723	Aug.31	23.2	Apr. 15, June 15, Aug. 15
	1937	602,892	482,419	Aug.31	80.0	353,504	93,736	Aug.31	26.5	Apr.25, June 15, Aug. 15
Teck Twp., Ont.	1938	593,238	425,352	Sep.12	71.7	154,574	68,929	Sep.12	44.6	July,Aug., Sep., Oct.12
	1937	550,486	374,287	Sep.12	68.0	202,755	82,115	Aug.31	40.5	July,Aug., Sep., Oct.12
Tecumseh, Ont.	1938	42,925	25,192	Aug.31	58.7	37,363	10,650	Aug.31	28.5	(Apr.,May, June, July,
	1937	41,408	25,800	Aug.31	62.3	35,333	10,580	Aug.31	29.9	(Aug., Sept. 15
Timmins, Ont.	1938	672,892	326,975	Aug.31	48.6	168,727	107,800	Aug.31	63.9	May 30, Sept. 3
	1937	573,621	266,685	Aug.31	46.5	168,866	101,026	Aug.31	59.8	June 4, Sept. 3
Toronto, Ont.	1938	35,121,808	24,166,846	Aug.13	68.8	7,768,477	4,354,112	Aug.13	56.0	May 20, July 8, Sept. 8
	1937	35,043,059	23,738,986	Aug.14	67.7	8,884,204	4,754,805	Aug.14	53.5	May 15, July 15, Sept. 15.
Trenton, Ont.	1938	198,856	97,597	Aug.31	49.1	194,515	39,123	Aug.31	20.1	20th each Mo.,Apr. to Dec.
	1937	206,324	83,355	Aug.31	40.4	187,858	40,970	Aug.31	21.8	May 19, July 14, Sept. 15

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Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan. 1	Paid	As at	Paid %	
Truro, N. S.	1938	$ 167,019	$ 114,745	Aug.31	68.7%	$ 31,283	$ 11,933	Aug.31	38.1	June 20
	1937	168,825	111,953	Aug.31	66.3	30,059	12,253	Aug.31	40.8	June 20
Vancouver, B. C.	1938	11,021,673	9,274,395	Aug.31	84.1	5,947,985	943,956	Aug.31	15.9	Aug.,Sept.,Oct.,Nov.3.
	1937	10,436,497	8,805,230	Aug.31	84.4	6,273,940	979,369	Aug.31	15.6	Aug.3, Sept. 3, Oct. 4.
Verdun, Que.	1938	1,165,127	803,629	Aug.31	69.0	320,863	190,518	Aug.31	59.4	Jan. 1
	1937	1,152,070	810,026	Aug.31	70.3	355,109	236,425	Aug.31	66.6	Jan. 1
Vernon, B. C.	1938	133,595	19,899	Aug.31	14.9	18,529	8,504	Aug.31	45.9	Oct.31
	1937	124,564	17,676	Aug.31	14.2	17,218	6,757	Aug.31	39.2	Oct.31
Victoria, B. C.	1938	1,613,659	800,143	Aug.31	49.6	568,194	165,053	Aug.31	29.0	Aug. 15
	1937	1,679,717	770,816	Aug.31	45.9	716,995	173,890	Aug.31	24.3	Aug. 15
Waterloo, Ont.	1938	284,258	255,194	Sep.19	89.8	74,510	38,908	Sep.19	52.2	May, Sept.
	1937	290,710	255,482	Sep.30	87.9	80,039	26,244	Sep.30	32.8	May, Sept.
Welland, Ont.	1938	420,362	267,736	Aug.31	63.7	208,516	78,910	Aug.31	37.8	June 15, Aug. 15, Oct. 15
	1937	434,210	276,814	Aug.31	63.7	179,240	77,436	Aug.31	43.2	June 15, Aug. 15, Oct. 15
Weston, Ont.	1938	212,624	120,116	Aug.31	56.5	64,284	24,583	Aug.31	38.2	June,July,Sept.,Nov.15
	1937	205,423	106,270	Aug.31	51.7	65,735	27,797	Aug.31	42.3	June 15,Aug.3,Sep.15,Nov.3
Wetaskiwin, Alta.	1938	76,725	21,613	Sep.24	28.2	52,829	8,807	Sep.24	16.7	October 31
	1937	73,873	20,056	Sep.24	27.1	50,207	8,642	Sep.24	17.2	October 31
Whitby, Ont.	1938	117,128	75,400	Sept.8	64.4	36,790	12,355	Sept.1	33.6	Apr.19,June15,Aug.15,Nov.15
	1937	126,227	86,378	Sept.8	68.4	40,456	17,170	Sept.1	42.4	May, June,Aug., Nov.15
Windsor, Ont.	1938	3,894,418	2,876,752	Aug.31	73.9	2,061,580	732,394	Aug.31	35.5	June1,July16,Sep.1,Oct.17,Dec.1
	1937	3,991,784	2,918,700	Aug.31	73.1	2,886,822	824,984	Aug.31	28.6	Apr.1,June1,Aug.2,Oct.1,Dec.1

\# Before deduction of reserve. For reserve in any individual case refer to your "Red Book".
In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1938 and 1937.
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears#				Date or dates of Tax Collection
		Amount ##	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
Winnipeg, Man.	1938	$8,947,636	$5,283,714	Aug.31	59.1%	$2,832,505	$1,786,654	Aug.31	63.1%	May 1
	1937	8,971,388	5,117,083	Aug.31	57.0	3,330,392	2,029,705	Aug.31	60.9	May 1
Woodstock, N. B.	1938	84,346	48,392	Aug.31	57.4	44,784	20,841	Aug.31	46.5	Oct.31, discount from May
	1937	85,472	49,217	Aug.31	57.6	41,763	16,051	Aug.31	38.4	Oct.31, discount from May.
Yarmouth, N. S.	1938	195,887	126,717	Sept.1	64.7	111,906	39,756	Sept.1	35.5	May 10, discount
	1937	183,702	114,260	Sept.1	62.2	110,700	40,838	Sept.1	36.9	Apr. 1, discount
York Twp., Ont.	1938	2,669,707	1,469,706	Aug.31	55.1	1,652,801	628,619	Aug.31	38.0	15th each Mo., May to Oct.
	1937	2,721,828	1,431,182	Aug.18	52.6	1,779,418	632,689	Aug.31	35.6	3rd each mo., June to Oct.

\# Before deduction of reserve. For reserve in any individual case refer to your "Red Book".
In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

Brantford, Ont.	1938	$ 1,353,386	$ 833,228	Sep.30	61.6%	$ 608,169	$ 193,102	Sep.30	31.8%	May 5, July 5, Oct. 5
	1937	1,281,170	788,687	Sep.30	61.6%	650,980	200,581	Sep.30	30.8	May 5, July 5, Oct. 5
Fort Erie, Ont.	1938	264,368	223,428	Sep.30	84.5	80,214	32,050	Sep.30	40.0	Apr. May,June,July,Aug.&Sept.20.
	1937	276,124	222,124	Sep.30	80.4	87,504	43,331	Sep.30	49.5	Apr. May,June,July,Aug.&Sept.20.

Supplement to
1938 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES
as at Dec. 31st, 1937

	Charlottetown, P.E.I. (Jan.15/38)	Halifax, N.S. (Jan.31/38)	Montreal, P. Q. (Apr.30/38)	Windsor, Ont.
Population	13,850#	59,275##	897,000	102,839
Taxable Assessment	$ 9,153,663	$ 59,567,400	$919,928,481	$93,172,343
Tax Levy	205,958	2,260,358	35,000,726	3,991,785
Tax Collections (Current & Arrears)	205,536	2,259,410	33,507,746	4,427,745
Total Taxes Uncollected	132,727	854,927(1)	16,062,022(4)	2,061,580(3)
Tax Sale Lands	-	68,626(2)	1,286,756	3,268,619(3)
Debenture Debt				
Schools	144,500	2,647,418	45,067,175(5)	4,180,562(7)
Waterworks	214,000	2,186,569	67,511,133(6)	(debt
Electric Light	-	-	-	(consolidated
Housing	29,971	227,098	-	(
Others	1,804,850	10,347,331	206,517,514	(29,394,779
Total	$2,193,321	$15,886,792	$319,095,922	$33,575,362(7)

As at January 15th, 1937. ## As at January 31st, 1937.

(1) After deducting reserve of $620,568.
(2) In addition mortgages with accrued interest of $27,425 which are being liquidated by monthly payments of $250.
(3) Large reserve against this.
(4) After deducting reserve of $4,881,722.
(5) As at June 30th, 1937.
(6) Includes $6,431,368 conduits.
(7) Does not include separate school debt which was $7,056,354 at Dec. 31st, 1936.

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1938 Red Book.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES
as at Dec. 31st, 1937

	Charlottetown, P.E.I. (Jan.15/38)	Halifax, N.S. (Jan.31/38)	Montreal, P. Q.	Windsor, Ont.
Sinking Funds	$ 362,973	$5,485,392	$47,144,215	$ 3,176
Bank Loans Current	112,980	540,015	13,515,000	-
Bank Loans Capital	19,229	33,959	6,278,000	-
Results Water Wks.	8,814(S)	13,878(S)	1,405,828(S)	49,768(S)
Elec. Light	-	-	-	129,669(S)

S.- Surplus.

Supplement to
1938 Red Book

SOME STATISTICS OF QUEBEC MUNICIPALITIES AS AT DEC. 31st, 1937.

Municipal Figures Only - Not Including School Districts

	Grand'Mere, Que.	Lachute, Que.	Laprairie Que.	Louiseville, Que.	Mont Joli, Que.
Population	8,100	4,620	3,000	3,329 ##	3,100
Assessed Value for Taxation	$15,504,185	$2,325,000	$994,000	$1,338,629	$686,985
Tax Levy#	144,154	51,438	16,000	21,225	8,588
Tax Collections# Current & Arrears	156,129	83,698	17,000	20,884	13,228
Total Uncollected Taxes#	22,685	20,555	7,500	18,190	9,993
Debenture Debt#					
General	1,581,490	132,000	100,000		9,800
Water Wks.	180,210	115,693	37,000		418,500
Housing	73,100	-	10,000		-
Total	1,834,800	247,693	147,000	225,600	428,300
Sinking Funds on Hand	181,656	-	-	-	9,982
Bank Loans	-	-	10,000	6,677	-

1936 Figure

Municipal only.

Supplement to
1938 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1937

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1937	Total Taxes Collected in 1937, including arrears	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Albert, N. B.	7,679	$1,870,715	$32,386	$31,051	$22,384	$ nil	$ nil	$ 3,902
Annapolis, N. S.	16,297	2,513,769	64,616	63,661	9,500x	32,000	21,839	nil
Antigonish, N. S.	10,073	1,107,345	43,625	47,002	41,041	75,000	13,392	nil
Argyle, N.S.	9,175#	748,453	33,655	26,531	42,039	16,000	148	3,000
Barrington, N.S.	6,150#	504,140	22,982	?	29,901	19,000	4,142	6,000
Cape Breton, N. S.	92,419	3,312,595	172,301	131,023	575,301	695,500	190,953	33,179
Carleton, N. B.	20,796	7,535,555	97,000	90,196	80,000	nil	nil	40,000
Chester, N. S.	?	692,436	40,572	40,383	11,509	49,000	28,440	3,500
Clare, N. S.	8,148#	873,725	34,839	25,787	60,886	nil	nil	6,266
Colchester, N. S.	25,051	3,052,278	92,237	71,380	58,832	64,000	11,095	11,738
Cumberland, N. S.	36,366	791,993	109,476	?	149,464	91,800	578	36,396
Digby, N. S.	18,353	947,095	47,838	?	7,447	74,000	9,185	nil
Gloucester, N. B.	44,794	8,272,639	125,900	119,416	85,251	397,000	40,000	25,000
Guysborough, N. S.	15,443	756,135	50,885	31,079	159,639	66,000	8,470	nil

x Approximate # 1937 assessed population

Supplement to
1938 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1937	Total Taxes Collected in 1937, including arrears.	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Halifax, N. S.	100,204	$5,391,800	$158,341	$152,627	$121,463	$110,500	$32,249	$ 8,020
Hants East, N. S.	?	1,495,512	43,412	34,634(1)	8,778(2)	nil	nil	23,838
Hants West, N. S.	?	1,807,255	55,428	54,600	28,584	nil	nil	11,590
Inverness, N. S.	21,055	791,378	71,834	91,127	98,880	197,500	102,024	11,786
Kent, N. B.	23,478	2,152,626	47,291	65,997	132,360	75,000	6,800	40,548
Kings, N. S.	24,357	3,635,379	111,938	89,651	96,536	121,000	29,959	49,381
Lunenburg, N. S.	31,674	2,697,078	99,391	97,891	66,938	100,000	66,042	nil
Madawaska, N. B.	24,527	1,271,908	66,660	67,549	70,104	10,000	nil	68,500
Northumberland, N. B.	34,124	3,729,937#	141,800	116,574	268,259(3)	420,000	62,557	54,500
Pictou, N. S.	39,018	3,343,638	88,316	79,527	37,501	200,000	182,036	nil

#This figure does not include the valuations of Towns of Chatham and Newcastle, which pay approximately 24.8% of County Taxes.

(1) Current Collections. (2) Current Arrears (3) Large reserve against this.

Supplement to
1938 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1937	Total Taxes Collected in 1937, including arrears	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Queens, N. B.	?	$2,457,977	$33,383	$36,056	$23,335	$22,000	$ 2,115	$ nil
Queens, N. S.	10,612	1,447,090	42,724	37,999	8,300(1)	17,400	991	10,594
Restigouche, N. B.	29,859	6,910,825	108,341	105,769	193,211(2)	140,000	25,826	22,500
Richmond, N. S.	11,098	693,345	52,901	43,824	134,481	103,000	37,195	633
Shelburne, N. S.	12,485	436,843	22,163	20,787	18,303	19,150	1,846	9,068
Saint John, N. B.		51,303,845	692,905	620,896	509,732(3)	3,283,836	681,400	540,443
St. Mary's, N. S.	?	758,110	18,076	16,730	4,000x	nil	nil	500
Victoria, N. B.	14,907	3,184,535	46,932	43,707	13,380	4,000	3,500	4,000
Victoria, N. S.	8,009	791,993	43,011	42,054	20,000	1,200	1,117	nil
Yarmouth, N. S.	20,939	1,558,685	43,630	44,718	34,887	35,200	nil	22,851
York, N. B. (L)	32,454	9,343,009	86,578	72,117	81,594	75,000	11,270	27,000

(L) Year ends November 30th, 1937. x Approximate (1) Estimated collectible. (2) Large reserve against this

(3) Reserve for Uncollectible (against gross shown) is $173,504.

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO.

Financial Statistics - Canadian Governments, Service.

Some few years ago the Institute began the practice of collecting and compiling preliminary information on tax collections and bank loans for the larger urban municipalities in Canada as soon as possible after the close of the calendar year, which is the close of the fiscal year for the majority of municipalities in Canada. This was done with the idea, not only of giving up-to-date information to those taking the Institute's statistical service, but also in order to relieve municipal officials to some extent from the need for answering numerous enquiries on these points. The Institute has only been able to do this through the kind co-operation of the municipal officials. The Institute feels that it is a worthwhile service and presents herewith similar information for the year 1938.

These figures cover 121 municipalities urban in character with a population of 2,000 or upwards. It should be borne in mind:

(1) that these are preliminary figures and that final figures after audit may be different in minor respects;

(2) that figures of total uncollected taxes are gross in most cases and in some instances contain as well tax sale lands, etc. held by the municipality. A check on this point can be made by readers by referring to corresponding figures of taxes uncollected, tax sale lands, etc. shown in the 1938 Edition of the "Red Book," i.e. figures at December 31st, 1937.

It is of interest to note:

(a) That in 71 of the 121 municipalities listed total tax collections, current and arrears, exceeded the current levy. This is practically the same proportion that existed in 1937.

(b) That 15 of the 121 municipalities listed collected 90% or over of the current levy during the 1938 fiscal year; 64 collected between 80 and 90%; 29 between 70 and 80%; 8 between 60 and 70% 4 between 50 and 60% and 1 under 50%. This is a slightly better record than in 1937.

(c) That of the five under 60%, 2 were situated in Saskatchewan affected by drought conditions;

(d) That in the municipalities listed for which similar preliminary information was obtained at December 31st, 1937, 68 out of 92 collected a higher percentage of their current levy in 1938 than in 1937, and in 39 of these 92 municipalities the percentage of total collection, current and arrears, was higher in 1938 than in 1937.

February 13th, 1939. Citizens' Research Institute of Canada
Supplement to
1938 Red Book.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1938

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1938	Taxes Collected During 1938		Percent Current Levy Collected at Dec. 31/38	Percent Total Collections during 1938 were of Current Levy	Taxes Uncollected at December 31/38		Bank Loans Outstanding at December 31/38	
		Current	Total			Current	Total#	Current	Capital
Aurora, Ont.	$ 71,760	$ 61,366	$ 73,350	85.52	102.22	$ 10,091	$ 29,416	$ 15,000	$ -
Aylmer, Ont.	53,201	45,913	55,247	86.30	103.85	7,288	14,500x	-	-
Barrie, Ont.	237,741	196,556	253,342	82.68	106.56	39,660	96,026	39,847	-
Bathurst, N. B./(1)	82,000	64,997	67,016	79.26	81.73	17,003	39,980	-	-
Belleville, Ont.	561,792	450,625	557,716	80.21	99.27	111,167	220,521	105,000	5,865
Bridgewater, N. S.	66,748	55,460	66,296	83.09	119.54	11,288	14,242	9,126	-
Burlington, Ont.	140,500	116,500	142,518	82.91	101.44	24,000	50,999	80,000	-
Calgary, Alta.	3,227,979	2,542,286	3,308,784	78.76	102.50	685,693	1,049,097(4)	348,962	800,000
Camrose, Alta.	75,156	54,602	74,850	72.65	99.59	20,555	130,932	-	-
Chatham, Ont.	510,393	416,890	518,839	81.68	101.65	93,503	150,739	70,000	-
Chilliwack, B. C.	65,808	55,061	67,836	83.67	103.08	10,020	18,405	-	13,344
Cobourg, Ont.	153,217	132,637	152,718	86.57	99.67	20,579	63,660	48,200	-
Cochrane, Ont.	89,574	68,115	86,161	76.04	96.19	21,007	41,702	-	-
Cornwall, Ont.	335,873	274,631	326,132	81.77	97.10	61,242	88,014	-	-
Dartmouth, N. S.	183,325	122,824	176,989	67.00	96.54	59,761	108,516	85,718	2,920
Dauphin, Man.	130,042	102,089	131,616	78.50	101.21	27,953	47,151	6,000	-
Drumheller, Alta.	136,792	93,799	139,074	68.57	101.66	42,068	154,491(7)	18,000	-
Dundas, Ont.	170,492	140,373	171,622	82.33	100.66	30,119	120,000x	20,686	-
Dunnville, Ont.	94,951	87,601	95,914	92.26	101.01	7,351	20,300	-	-
Elmira, Ont.	48,215	44,718	48,447	92.75	100.48	3,497	7,799	5,250	-
Estevan, Sask.	95,763	34,540	66,600	36.07	69.55	55,704	242,321	19,800	-
Forest Hill, Ont.	695,626	580,817	687,181	83.50	98.79	114,809	187,486	-	52,000
Fort Frances, Ont.	188,861	150,148	187,138	79.50	99.09	38,713	106,828(2)	61,000	11,000
Fort William, Ont.	1,255,613	1,119,801	1,203,573(3)	89.18	95.85(3)	135,812	279,742(4)	135,000	184,940
Fredericton, N. B.	293,000	235,572	302,322	80.40	103.18	57,428	154,034	40,488	-

Before deduction of reserve. (1) Not including schools. / Fiscal year ends February 28th, 1939. (2) Large reserve against this. (3) Includes only arrears collected May 1st to Dec. 31st, 1938. (4) Not including tax sale lands. (7)Tax Sale Property is continued on Tax Roll and Assessed each year. x Approximate.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1938

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1938	Taxes Collected During 1938		Percent Current Levy Collected at Dec.31/38	Percent Total Collections during 1938 were of Current Levy	Taxes Uncollected at December 31/38		Bank Loans Outstanding at December 31/38	
		Current	Total			Current	Total#	Current	Capital
Galt, Ont.	$ 493,492	$ 443,822	$ 495,605	89.93	100.43	$ 49,669	$ 138,023	$135,748	$ 12,419
Gananoque, Ont.	116,748	91,493	116,549	78.37	99.83	25,255	50,091	28,000	##
Glace Bay, N.S.	388,249	278,102	383,482	71.63	98.78	110,147	232,000	20,000	1,200
Goderich, Ont.	116,781	93,488	126,088	80.05	107.97	23,184	51,385	19,000	11,500
Hamilton, Ont.	6,569,209	5,598,711	6,773,781	85.23	103.11	933,657	1,822,227	(1)	1,127,905
Hanover, Ont.	88,418	73,856	89,700	83.53	101.45	14,562	26,431	-	5,000
Hawkesbury, Ont.	126,390	109,829	129,332	86.90	102.33	16,561	37,719	13,300	-
Huntsville, Ont.	65,988	57,988	67,009	87.88	101.55	8,000	15,168	8,500	-
Ingersoll, Ont.	128,941	106,315	131,474	82.45	101.96	22,599	58,462	43,500	8,500
Inverness, N. S.	32,039	20,778	35,662	64.85	111.31	10,864	31,609	3,244	320
Joliette, Que.	103,152	61,581	99,510	59.69	96.47	41,571	103,271	31,000	-
Kamloops, B. C.	168,453	139,162	171,128	82.61	101.59	32,172	51,145	12,500	-
Kamsack, Sask.	44,807	25,095	33,945	56.01	75.76	19,711	36,999	-	5,500
Kapuskasing, Ont.	195,057	187,944	194,150	96.35	99.53	7,113	10,672	-	-
Kenora, Ont.	252,827	217,892	250,187	86.18	98.96	34,935	71,760(2)	43,000	-
Kentville, N. S.	73,552	59,116	71,953	80.37	97.83	14,436	24,078	15,617	-
Kingston, Ont.	865,394	768,512	896,556	88.80	103.66	96,881	181,575	-	-
Kingsville, Ont.	67,033	54,783	71,916	81.73	107.28	12,250	26,712	-	-
Kitchener, Ont.	1,306,071	1,154,850	1,267,170	88.42	97.02	151,221	386,350(3)	190,000	59,500
Lachine, Que.	731,527	539,147	668,655	73.70	91.41	192,381	469,698	-	41,000
Leamington, Ont.	159,043	136,546	171,094	85.85	107.58	20,962	39,790	-	-
Leaside, Ont.	233,496	213,524	254,601	91.45	109.04	19,973	48,992	-	134,900
Lindsay, Ont.	210,556	178,388	213,456	84.72	101.38	32,167	61,744	-	-
Listowel, Ont.	70,455	59,831	71,799	84.92	101.91	10,624	16,695	10,410	5,427
Liverpool, N. S.	55,914	51,553	54,050	92.20	96.67	4,362	17,414	996	-

Before deduction of reserve. (1) Credit balance $121,008. ##Current and Capital combined. (2) Large reserve against this.
(3) Reserve for uncollected taxes $162,017

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1938.

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1938	Taxes Collected During 1938		Percent Current Levy Collected at Dec. 31/38	Percent Total Collections during 1938 were of Current Levy	Taxes Uncollected at December 31/38		Bank Loans Outstanding at December 31/38	
		Current	Total			Current	Total#	Current	Capital
London, Ont.	$3,541,125	$3,052,787	$3,646,868	86.21	102.99	$ 488,339	$1,031,620(1)	$1,285,311	$ 398,227
Lunenburg, N. S.	75,879	69,857	75,519	92.06	99.53	6,021	11,498	-	15,307
Merritton, Ont.	92,701	86,298	92,863	93.09	100.17	6,403	14,321	-	-
Mimico, Ont.	277,274	197,983	280,458	71.40	101.15	72,181	140,689	-	134,893
Moncton, N. B.	835,843	650,239	853,231	77.79	102.08	185,605	332,642	139,329	154,570
Moose Jaw, Sask.	781,136	667,755	953,300	85.49	122.04	105,781	1,017,865(2)	-	87,000
Napanee, Ont.	100,577	82,285	96,409	81.81	95.85	18,293	37,081	37,000	-
New Toronto, Ont.	350,799	307,587	363,342	87.68	103.58	43,212	126,636	-	78,609
New Westminster, B.C.	580,435	469,336	549,671	80.87	94.70	111,049	212,690	189,292(3)	65,000
Niagara Falls, Ont.	766,751	628,994	791,621	82.03	103.24	137,757(4)	244,660	-	-
North Bay, Ont.	663,709	517,852	636,590	78.02	95.91	145,857	333,091	204,051	-
North York Twp., Ont.	692,900	483,781	676,202	69.82	97.59	201,360	487,774	215,000	258,500
Oakville, Ont.	154,616	133,933	160,785	86.63	103.99	29,683	63,862	-	8,269
Orillia, Ont.	282,229	224,783(5)	282,817	79.65	100.21	51,036	99,527	50,498	-
Oshawa, Ont.	951,132	785,139	902,080	84.32	96.88	151,831	435,870	430,000	13,700
Ottawa, Ont.	6,446,627	5,857,941	6,588,196	90.87	102.20	588,686	896,258	500,110	654,041
Outremont, Que.	1,012,429	794,627	1,029,688	78.49	101.70	217,802	404,741	-	-
Owen Sound, Ont.	400,849	349,967	422,500	87.31	105.40	23,882	74,128	-	-
Paris, Ont.	122,686	109,898	124,896	89.58	101.80	12,787	20,433	20,000	-
Pembroke, Ont.	253,469	202,452	250,046	79.87	98.65	51,016	98,009	-	-
Penetanguishene, Ont.	83,949	50,985	78,826	60.73	93.90	32,396	94,572	-	-
Peterborough, Ont.	870,582	787,736	901,383	90.48	103.54	82,846	193,227	144,400	-
Portage la Prairie, Man.	180,351	115,397	155,069	63.98	85.98	64,954	117,525	128,000	-
Port Alberni, B.C.	69,439	59,942	67,356	86.32	97.00	9,497	14,441	-	13,000

Before deduction of reserve. (1) Includes interest and penalties. (2) Includes tax sale certificates. (3) Includes Bank Overdraft of $147,492. (4) Exclusive of penalties and interest. (5) Does not include credits re discounts $4,920 and remissions of $1,490, nor remissions of previous years of $1,962.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1938

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1938	Taxes Collected During 1938		Percent Current Levy Collected at Dec. 31/38	Percent Total Collections during 1938 were of Current Levy	Taxes Uncollected at December 31/38		Bank Loans Outstanding at December 31/38	
		Current	Total			Current	Total#	Current	Capital
Port Colborne, Ont.	$ 274,847	$ 256,674	$ 287,473	93.39	104.59	$ 18,173	$ 39,173	$ -	$ -
Prince George, B. C.	43,447	30,718	42,036	70.70	96.75	10,828	18,209	4,000	-
Red Deer, Alta.	69,938	64,929	71,658	92.84	102.46	5,009	31,926	-	-
Renfrew, Ont.	165,023	133,915	166,905	81.15	101.14	29,664	37,152	9,000	50,000
Rockland, Ont.	28,283	20,460	27,028	72.34	95.56	7,822	15,466	-	-
Revelstoke, B. C.	61,098	48,235	60,550	78.95	99.10	12,863	20,216	20,000	7,000
St. Boniface, Man.	558,396	407,564	541,115	72.99	96.91	150,832	380,550	-	-
St. Catharines, Ont.	1,173,426	1,004,716	1,275,298	85.62	108.68	168,711	383,092	196,000	-
St. Hyacinthe, Que.	202,827	176,670	198,860	87.10	98.04	26,157	42,185	-	-
St. Thomas, Ont.	590,233	511,612	615,546	86.68	105.29	78,621	279,691(1)	-	-
Sackville, N. B.	71,910	58,235	69,246	80.98	96.30	13,675	29,488	- (5)	24,666
Saskatoon, Sask.	1,711,914	1,079,273(7)	1,622,197(7)	63.04	94.81	616,200	1,942,056/	930,795	-
Sault Ste. Marie, Ont.	780,284	635,705	795,927	81.47	102.00	144,578	228,203	-	-
Scarborough Twp., Ont.	604,430	419,520	631,026	69.46	104.40	184,910(2)	415,798	-	111,000
Selkirk, Man.	82,047	56,697	79,542	69.10	96.95	23,132	44,053	-	-
Sherbrooke, Que.	603,576	504,915	616,747	83.65	102.18	91,199	199,802	-	-
Sioux Lookout, Ont.	48,660	27,539	44,746	56.59	91.96	21,121	47,895	14,020	-
Smith's Falls, Ont.	245,210	210,673	245,027	85.92	99.93	32,922	76,596(3)	61,000	-
Sorel, Que.	188,671	141,245	175,208	74.86	92.86	11,427	101,423	55,584	85,000
Stamford Twp., Ont.	308,195	265,444	309,425	86.13	100.40	40,489	75,871	- (6)	- (6)
Stratford, Ont.	673,383	543,518	675,237	80.71	100.28	122,247	295,103	305,000	-
Sudbury, Ont.	900,262	731,744	918,954	81.28	102.08	150,729	255,172	-	-
Swansea, Ont.	235,742	176,047	239,353	74.68	101.53	59,695	131,329	3,500	29,150
Swift Current, Sask.	143,620	110,860	148,475	77.19	103.38	32,760	646,346	188,780	-
Sydney, N. S.	628,696	470,296	614,169	74.80	97.69	158,400	304,691(4)	296,223	-
The Pas, Man.	70,328	40,811	63,871	58.03	90.82	29,517	163,024	-	-
Three Rivers, Que.	1,527,978	1,271,151	1,439,091	83.19	94.18	256,826	1,758,209	1,176,192	474,900

/ After deducting reserve of $1,601,890 and including Tax Title Property of $1,607,012.
#Before deduction of reserve. (1) This item includes accrued interest, and before deduction of reserve of $73,000. (2) Exclusive of penalties. (3) Excludes taxes written off. (4) Reserve of $97,883 against this. (5) Credit Balance of $29,014. (6) Special loans entirely covered by subsidies and instalments of $38,885.
(7)Not including transfers to property registered.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1938

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1938	Taxes Collected During 1938		Percent Current Levy Collected at Dec. 31/38	Percent Total Collections during 1938 were of Current Levy	Taxes Uncollected at December 31/38		Bank Loans Outstanding at December 31/38	
		Current	Total			Current	Total#	Current	Capital
Tillsonburg, Ont.	$ 94,284	$ 88,804	$ 96,719	94.19	102.58	$ 5,480	$ 10,392	$ -	$ -
Timmins, Ont.	672,892	547,996	681,724	81.44	101.31	124,896	164,047	198,000	29,000
Toronto, Ont.	35,269,096	30,572,911	36,100,798	86.68	102.36	4,696,185	6,936,775	(1)	(1)
Trenton, N. S.	51,516	42,293	54,315	82.10	105.43	9,223	26,812	-	-
Trenton, Ont.	198,530	146,296	197,134	73.69	99.30	42,187	130,544	63,257	-
Truro, N. S.	167,097	145,440	165,815	87.04	99.23	21,658	32,391	-	-
Vancouver, B. C.	11,021,673	9,924,634(10)	11,438,845(10)	90.05	103.78	819,494	3,927,661(2)	1,506,129	4,545,212
Verdun, Que.	1,556,807	1,175,465	1,537,548	75.51	98.76	381,342	519,591	-	-
Vernon, B. C.	133,599	118,762	131,900	88.89	98.73	14,837	21,769	-	-
Waterloo, Ont.	284,169	263,401	308,348	92.69	108.51	20,769	51,171	23,000(3)	2,465
Welland, Ont.	420,362	344,223	429,752	81.89	102.23	76,139	183,194(4)	41,000	-
Westmount, Que.	1,592,266	1,339,521	1,700,401	84.13	106.79	252,745	464,670	-	-
Weston, Ont.	213,978	175,751	211,675	82.14	98.92	38,226	67,642	-	14,299
Whitby, Ont.	115,463	96,031	115,583	83.17	100.10	19,433	51,147(5)	50,000	8,000(8)
Windsor, Ont.	3,896,210	3,362,256	4,294,955	86.30	110.23	521,009	1,570,836(9)	-	-
Woodstock, Ont.	319,834	295,112	323,718	92.27	101.21	26,524	62,798	33,000(6)	- (6)
Woodstock, N. B.	83,288	59,116	84,940	70.98	101.98	24,172	44,073	2,740	-
York Twp., Ont.	2,669,708	1,946,535	2,766,083	72.91	103.61	723,172	1,414,414	-	4,103,703
Yarmouth, N. S.	195,658	141,257	192,170	72.20	98.22	51,992	108,758(7)	50,460(7a)	-
Guelph, Ont.	802,820	619,789	829,834	77.20	103.36	159,304	435,497	215,000	-
Grimsby, Ont.	104,225	83,868	109,668	80.46	105.22	19,198	45,303	25,000	-

#Before deduction of reserve.

(1) Not available. (2) Not including tax sale lands. (3) Now repaid by prepayment of Taxes. (4) Reserve of $137,536 against this. (5) Reserve of $8,035 against this. (6) Current and capital combined. (7) Reserve of $39,340 against this. (7a) Includes outstanding cheques. (8) To be repaid by Department of Highways. (9) Does not include taxes written off Roll on account of registration of Tax Arrears Certificates. (10) Does not include Arrears of Taxes transferred to Tax Sale Properties Account.

Supplement to
1938 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1938.

Municipality	Population 1936	Equalized Assessment	Taxes Levied 1938	Total Taxes Collected in 1938, including Arrears	Total Taxes remaining Uncollected Dec. 31/38	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Brant	19,632	$ 19,826,800	$ 104,091	$ 104,091	$ -	$ -	$ -	$ 5,000
Dufferin	14,238	13,364,550	90,030	61,932	28,098	210,790(7)	-	-
Frontenac	43,146	7,246,850	123,196	137,964	137,964	174,038	-	225,000
Grey	42,966	25,764,375	257,644	257,644	-	525,000	359,105	70,000
Haldimand	20,668	12,153,474	176,225	176,225	-	265,841(3)	-	66,000
Halton	27,031	31,913,780	206,065	25,422	180,643	389,874(4)	-	230,150
Hastings	35,545	18,282,800	174,381	223,116	85,394	45,879	-	144,000
Huron	43,847	44,271,175	216,579	216,579	-	24,080	-	85,000(5)
Kent	46,377	39,828,700	306,681	306,681	-	-	-	164,000(1)
Leeds & Grenville	30,802	17,672,000	278,568	289,872	168,919	187,424	-	227,000
Lincoln	28,709	19,000,000	319,130	357,368	170,154	1,488,400	775,831	183,955
Norfolk	31,521	30,327,300	282,173	282,173	-	200,074	-	101,462
Northumberland & Durham	53,100	35,484,700	322,910	322,910	-	555,198	-	22,000(6)
Ontario	33,865	24,018,648	263,597(2)	274,853	69,048	521,589	-	107,245

(1) To be paid on receipt of Government subsidy on 1938 Road expenditure. (2) Including levy for Suburban Roads, Oshawa, $3,000.
(3) In addition $57,803 guaranteed debentures. (4) In addition $111,678 guaranteed debentures. (5) Government subsidy on county road expenditure will more than cover this bank loan. (6) Government subsidy covers this. (7) Guaranteed debentures of $375,000.

Supplement to
1938 Red Book.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1938.

Municipality	Population 1936	Equalized Assessment	Taxes Levied 1938	Total Taxes Collected in 1938, including Arrears	Total Taxes remaining Uncollected Dec.31/38	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
Oxford	30,516	$ 28,790,200	$ 198,019	$ 198,019	$ -	$ 41,789	$ -	$ 52,000(5)
Perth	28,315	35,289,166	129,401	129,401	-	-	-	-
Simcoe	78,847	59,670,000	349,545	341,502	169,875	-(8)	-	220,000
Victoria	24,927	19,676,499	146,645	150,860	28,710	181,543	-	2,426
Waterloo	44,470	35,386,000	155,025	155,025	-	82,216	-	3,351
Wellington	35,974	35,425,709	200,583	195,872	12,000	-(1)	-	125,000
York	244,027#	131,209,426	996,423	1,079,677	67,621	1,230,000(2)	96,439	225,000

(1) Guaranteed debentures outstanding of $150,000. (2) In addition guaranteed debt $1,652,447. (5) Government subsidy on county road expenditure will more than cover this bank loan. (8) Guaranteed debentures of $3,260,090. # 1937 population.

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